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ABSTRACT

Fiscal year 1984 data on the total revenue and expenses and changes in fund balances of the 21 provincially-assisted universities of Ontario are presented. The categories and definitions that are used to present financial data are explained. In addition to financial data for each institution, summary information for all schools on a consolidated basis are included. Statistical tables cover the following: actual revenue by source and type of fund, expenses (all funds) by object and type of fund, actual operating expenses by object and functional area, and general funds changes in appropriated fund balances. For institutional fund balances, details are presented on the amounts of expendable funds available within both the general and restricted fund categories. General expendable funds cover the costs of instruction, research other than sponsored or contract research, academic support services, other operating expenses, noncredit educational activities, and ancillary enterprises. Restricted funds cover sponsored research, trust and endowment, and capital. Details concerning the appropriated reserves of the universities' ancillary enterprises are also included. (SW)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1984-85

VOLUME I - UNIVERSITIES

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COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES

1984-85

VOLUME I - UNIVERSITIES

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November, 1985

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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1985 11 22

The Honourable Gregory Sorbara
Minister of Colleges and Universities
101 Bloor Street West, 13th Floor
Toronto, Ontario
M5S 1P7

Dear Minister:

The Council of Ontario Universities is pleased to submit to you the Financial Report of Ontario Universities 1984-85. It has been prepared under the auspices of the Committee of Finance Officers - Universities of Ontario and provides information on the total revenue and expenses and changes in fund balances of the provincially-assisted universities of Ontario for the fiscal year ended 30 April 1985. It presents that information in a format which uses consistent categories and definitions for all 43 universities and colleges in Ontario.

All of the information on revenues, expenses and fund balances is presented in three volumes. Volume I provides financial information for those 21 universities and related institutions which receive grants directly from the provincial government. Volume II provides the same sort of information for the 22 federated or affiliated colleges, universities and seminaries. Volume III provides a detailed analysis of physical plant operating expenses and was compiled in conjunction with the Ontario Association of Physical Plant and Planning Administrators.

It is the sincere hope of the Council of Ontario Universities that the Financial Report of Ontario Universities 1984-85 will be of assistance to you, to your government and to the Ontario Council on University Affairs.

Sincerely,

Edward J Monahan

Edward J. Monahan
Executive Director

EJM:jm

TABLE OF CONTENTS

VOLUME I - UNIVERSITIES

Page

1. COMMITTEE REPORT v

2. GENERAL CAVEAT vii

3. GUIDELINES AND DEFINITIONS 1

I. General

A. Introduction 1
B. Reporting Forms 2
C. Submissions 2

II. Principles of Reporting

A. Fund Concept and Reporting 3
B. Revenues and Expenses 3

1. Net Reporting 3
2. Reserves and Unexpended Appropriations 4
3. Charge-Out, Transfers and Internal Cost Recoveries. 6
4. Debt Servicing and Retirement 7

III. Definitions and Explanatory Comments

A. Funds

1. Operating 7
2. Other (Non-Credit) 8
3. Ancillary Enterprises 8
4. Sponsored Research 8
5. Trust and Endowment 8
6. Capital 9
7. Total Expendable 9
8. Non-Expendable Trust and Endowment 9

B. Functional Areas - Operating Expenses

1. Instruction and (Non-Sponsored) Research 9
2. Library 9
3. Central Computing 9
4. Student Services 10
5. Administration 11
6. Physical Plant 11
7. Other 13

C. Object of Expense

1. Salaries and Wages 13
2. Employee Benefits 14
3. Library Acquisitions 14

Page

4. Equipment and Furniture 14
5. Operational Supplies and Expenses 14
6. Cost of Goods Sold 14
7. Utilities 15
8. Municipal Taxes................................... 15
9. Renovations, Alterations and Major Repairs 15
10. Externally Contracted Services 15
11. Scholarships, Bursaries, etc. 16
12. Principal and Interest Repayments 16
13. Land and Site Services 16
14. Buildings 16
15. Miscellaneous 16
16. Internal Cost Allocation 17

D. Revenue Sources

1. Government Grants and Contracts 17
2. Fees 18
3. Borrowings 19
4. Gifts, Donations and Non-Government Grants 19
5. Sales of Services and Products 19
6. Investment Income 19
7. Miscellaneous 19
8. Interfund Transfers 19

4. SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS) 21

Table 1 Combined Revenue and Expense and Changes in Fund Balances 23

Table 2 Revenue and Additions by Source and Type of Fund 24

Table 3 Expenses (All Expendable Funds) by Object and Type of Fund 25

Table 4 Actual Operating Expenses by Object and Functional Area 26

Table 5 General Funds Changes in Appropriated Fund Balances 27

Table 6 Percentage Analysis of Revenues by Source and by Type of Fund 1980-81 to 1984-85 28

Table 7 Percentage Analysis of Expenses by Object of Expense, by Functional Area, and by Type of Fund 1980-1981 to 1984-85 29

Table 8 Enrolment and Basic Income Units (BIU's) in 1984-85 30

Page

5. SUMMARY INFORMATION FOR UNIVERSITIES 31

Table 1 Combined Revenue and Expense and Changes in Fund Balances 33

Table 2 Revenue and Additions by Sources and Type of Fund 34

Table 2A Percentage of Operating Revenue by Source 35

Table 2B Percentage Analysis of Expendable Revenue and Additions by Type of Fund by Institution 36

Table 3 Expenses (All Expendable Funds) by Object and Type of Fund 37

Table 3A Percentage Analysis of Expenses by Type of Fund by Institution 38

Table 4 Actual Operating Expenses by Object and Functional Area 39

Table 4A Percentage of Operating Expenses by Object of Expense by Institution 40

Table 4B Percentage of Operating Expenses by Functional Area by Institution 41

Table 5 General Funds Changes in Appropriated Fund Balances ... 42

Table 6 Percentage Analysis of Revenues 1980-81 to 1984-85 43

Table 7 Percentage Analysis of Expenses 1980-81 to 1984-85 44

Table 8 Treatment and Rehabilitation Funds 45

6. FINANCIAL INFORMATION FOR EACH INSTITUTION

Brock University 47

Carleton University 55

University of Guelph 63

Lakehead University 71

Laurentian University 79

Algoma University College 87

Nipissing University College 95

Page

Le Collège Universitaire de Hearst 103

McMaster University 111

Ontario College of Art 119

Ontario Institute for Studies in Education 127

University of Ottawa 135

Queen's University 143

Ryerson Polytechnical Institute 151

University of Toronto 159

Trent University 167

University of Waterloo 175

University of Western Ontario 183

Wilfrid Laurier University 191

University of Windsor 199

York University 207

REPORT OF
THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO
FINANCIAL REPORT OF
ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 1985

The tables published in volumes I, II and III of this report have been compiled from submissions prepared by the individual universities and colleges in Ontario in accordance with the Guidelines and Definitions included in this report. Further details concerning these guidelines and definitions, as they pertain specifically to the reporting of physical plant operating expenses, have been included in volume III.

The guidelines, definitions and reporting format are broadly similar to those followed in previous years by the Committee of Finance Officers - Universities of Ontario. Amendments to the reporting procedures made for 1984-85 are identified in the guidelines and definitions by a solid vertical line in the left hand margin.

Most of the amendments are intended to clarify, rather than substantially alter, the guidelines and definitions. Revisions have been made to the sections dealing with purchasing, receiving and stores, postal services, property and liability insurance, employee benefits, computer software packages, and interest charged to student loans or other non-tuition fee accounts.

The coverage of the report - to include 21 universities and 22 affiliated and federated colleges - is the same as in previous years.

Readers should be aware that 37 of the colleges and universities have reported financial information for the 12 months ending 30 April 1985. The remaining six institutions have reported financial information for 12 months but have employed the following fiscal year ends:

Ontario College of Art	May 31, 1985
Ryerson Polytechnical Institute	March 31, 1985
McMaster Divinity College	December 31, 1984
Knox College	December 31, 1984
Victoria University	May 31, 1985
Wycliffe College	May 31, 1985

Attention is directed to the General Caveat which follows. The Committee welcomes comments and suggestions on this report.

Chairman - Committee on Financial Reporting,
Committee of Finance Officers -
Universities of Ontario

Chairman - Committee of Finance Officers -
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1984-85

GUIDELINES AND DEFINITIONS

I GENERAL

A. Introduction

The accounts of universities are normally maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes as reported in an institution's statements may also occur through approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are means by which fund balances may be committed or reserved for future use. Encumbrances may be a prime example of an appropriation requirement. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting Forms

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. The latter funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed. Expendable funds have been identified as being either general or restricted. The former is subdivided into operating, other (non-credit) and ancillary enterprises while the latter includes sponsored research, trust and endowment and capital funds. In addition, expenses of the operating fund (the day-to-day operating entity of the university where annual detailed departmental and programme budgets exist) are further segregated into operational (functional) areas. Normally, the criteria for placement of a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used within the financial records or financial statements of an institution. This may allow the same kind of revenue or expense to be reported differently by each institution; however, where the guidelines specifically designate the placement of items, they must be shown under the appropriate heading regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the fund balances shown on Table 1 of each institution's report generally reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated university or college such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept and Reporting

For reporting purposes, the fund concept is followed by distinguishing between those funds which are expendable and those which are non-expendable and by grouping the former together as either general or restricted with a further segregation of funds within each category.

General expendable funds, including operating, other (non-credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

. Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. Net Reporting - revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted by object of expense against other functional areas.

Examples of the above are:

(a) computer service sales to outside organizations;

(b) sale of central services (e.g., power, heat, etc.) to external institutions.

The net reporting approach is used because it best reflects the major operations of the university; e.g. the costs of the computer centre are primarily for educational purposes and the recovery of revenue is an assistance to general university financing.

The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense in the operational area. For additional guidance, cost recoveries would be shown net against expense where:

(a) recoveries arise from the Ontario Ministry of Health for medical salaries;

(b) payments for teaching or administrative services are made between universities and colleges. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items; and

(c) physical plant costs are recovered from external sources.

as revenue where:

(a) the fortuitous nature of external revenue would indicate that it should be included as an item of miscellaneous revenue; or

(b) ancillary enterprises are involved and the amount should be reported as sales of services and products.

2. Reserves and Unexpended Appropriations - where expenses have been funded from reserve or appropriation accounts in the financial records or statements of a university, the reports should include these expenses. Amounts transferred, to create or supplement a reserve or appropriation account, should not be reported as expenses. Similarly, fund transfers eliminating or reducing reserve or appropriation accounts are not to be included as revenue. These latter amounts, if applicable, will appear on Table 1.

Provisions for replacement of assets are considered to be transfers to reserve or appropriation accounts. Consequently, such provisions are not to be reported as expenses.

Appropriated Reserves:

Table 1

Table 1 is a combined statement designed to bring together total revenues and additions and total expenses and deductions in order to determine the net revenue (expense) position of the institution for the year for all funds.

In addition, it shows the variation in appropriations and transfers between funds in order to establish the increase or decrease in the fund balances for the year. The resulting balances at the end of the year must agree with those reported in the institution's audited financial statements. The investment in fixed assets must not be considered part of the fund balances and must be excluded when those balances are reported.

Variations in appropriations reflect:

1) the difference between the appropriations and the reversals of appropriations (either by cancelling or expending an appropriation for the year as computed in table 5);

2) the effect of that computation on the unappropriated fund balance. An increase in the appropriated fund balance must be reflected by a decrease in the unappropriated fund balance and vice-versa so that these variations have no effect on the overall result.

Transfers between funds reflect:

1) movements from one fund to another; and

2) the reporting requirement that fund balances at the end of the year must agree with those published in the audited financial statements.

If the classification of revenue and expenses, in the institution's report to COFO-UO, does not agree with that used in the institution's audited financial statements, then it will be necessary for the institution to use the line Transfers Between Funds to ensure that the fund balance at the end of the year agrees with that reported in the institution's financial statements. These transfers between funds should have no effect on the overall result for the institution as a whole.

Table 5

Table 5 of each institution's report groups appropriations of operating funds into five categories, four of which are commonly used by many universities and colleges:

1. Provisions for repairs, renovations and replacement of physical assets in future years;

2. Purchase order commitments, funds set aside to pay for materials and services ordered but not received in the current year;

3. Appropriations carried forward for spending for specific budgetary purposes in the subsequent year. Some of these arise from commitments to various budget centres, to allow the complete or partial carry-forward of budgeted funds where prudent management has been successful in achieving savings, with the expectation that such savings will be available in the following year. Others result from specific appropriations when it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year. Use of such funds is generally restricted to non-recurring items such as the purchase of equipment;

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies;

5. Finally, an "Other" category is employed to group together various types of appropriations unique to one or a few institutions. The particular components of this category are noted for each institution. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the "Other" category, are also employed for ancillary enterprises.

As can be seen, appropriations are a means by which operating or ancillary funds may be committed or reserved in accordance with institutional policy and for specific future purposes.

3. Charge-Out, Transfer and Internal Cost Recoveries - a particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to sponsored research or physical plant costs allocated to ancillary enterprises.

Two approaches can be used for transferring expenses from one fund or function to another. The object of expense "internal cost allocation" may be used or, alternatively, (where specific expense identification is possible, e.g. utilities) the direct approach of modifying the applicable line items can occur.

Since the former method produces figures which distort functional comparisons of individual expense items, it is recommended that the latter method be used whenever possible, thereby minimizing amounts reported as internal cost allocations.

An exception to minimizing the use of internal cost allocations arises for computing. In this case, expenses are to be consolidated in the central computing functional area and transfers to other funds are then shown as internal cost allocations.

4. Debt Servicing and Retirement - where funding for debt servicing and retirement is financed by a specific government grant (i.e. from the Ontario Universities Capital Aid Corporation - OUCAC) both the revenue and offsetting expenses are to be excluded. These amounts are to be reported in the space provided at the bottom of Table 2 as supplemental information.

   Principal and interest repayments associated with ancillary enterprises are to be appropriately included as expenses of ancillary enterprises. This treatment emphasizes their fully-costed nature and assists in matching expenses with revenues.

III DEFINITIONS AND EXPLANATORY COMMENTS

The funds and functional areas are defined first for assistance in segregating the various activities for reporting purposes. Applicable revenue and expense line item categories are then outlined.

A. Funds (Report form Tables 1, 2, and 3)

1. Operating - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, administrative, plant maintenance and other operating expenses of the university financed by fees, grants and other general income. This fund column will normally include all revenues and expenses which the university considers to be operating, within the functional operating areas referred to in Section B.

2. Other (Non-Credit) - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

3. Ancillary Enterprises - these operations reflect services provided as ancillary (supplementary) to the primary function of instruction and research and, although an integral part of university total operations, reported separately. This separation also follows generally accepted practices of university accounting.

   The services are typically provided on a "fee for service" basis. Revenues and expenses from "sales producing", non-teaching areas (including bookstore, food services, residences, parking, university press/ publishing, property rentals, university facility rentals, theatres) are to be reported.

   To properly reflect the operations of ancillary enterprises the financial reporting of the enterprises should include all material expenses, both direct and indirect, including a reasonable apportionment of university administrative and management charges.

   Expenses of replacement, additional furniture and equipment purchases and capital debt repayment borne directly from ancillary enterprise revenue are to be shown under this fund column in their respective objects.

4. Sponsored Research - these funds account for government and private sources of external grant support available and expended on research activities and projects. Expenses may include overhead charges by the university which will show either in the specific object or, if applied on a percentage or on a formula basis, in the object "Internal Cost Allocations". Included within this fund are research equipment and matching grants received under the Ontario government's Board of Industrial Leadership and Development BILD-E and BILD-M programmes.

5. Trust and Endowment - these funds account for expendable gifts, benefactions, grants available for special purposes (other than operating or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

19

6. Capital - these funds account for grants and monies available or to be spent and amounts expended for capital purposes including building programmes. Investments in fixed assets are not considered part of the fund balances and are excluded from the Capital fund balances.

7. Total Expendable - a cross total of the expendable funds revenue and expense items (Tables 2 and 3) is required along with a cross addition of the individual fund totals. Total expendable revenue from Table 2 and total expenses from Table 3 are to be carried forward to Table 1.

8. Non-Expendable Trust and Endowment - these funds account for the capital of gifts which are received but which cannot be spent.

B. Functional Areas - Operating Expenses (Report form Table 4)

1. Instruction and (Non-Sponsored) Research - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   Note: As indicated earlier, costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university; i.e., recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds) are to be deducted before expenses are entered on the report and are not to show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown in the first column and a subtotal of Instruction and Research entered in the third column of the report. Research sponsored directly by the university should be reported here.

2. Library - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. Central Computing - only central computing facilities are recorded in the functional area "central computing". A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large

number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, have been organized under the management of a central administration. This is usually seen as a university resource, available on a university-wide basis as the most effective way of providing certain services supportive of the institution's instruction, research and administrative activities.

This contrasts with local (linked or not) or decentralized stand-alone computer installations which are under the management of, and were established for the main purpose of providing services to, a single division or department.

If an institution employs a charge out system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". This segregation is reported in the space provided at the bottom of the financial reporting forms for Operating Expenses, Table 4.

If an allocation of costs to other fund entities is necessary, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers, (e.g., charges made to Sponsored Research funds). By making these transfers, the functional area will show the net charge to the operating fund.

4. Student Services - this functional area should include the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama, student centre costs and student awards administration.

If any of the forgoing activities are carried as ancillary enterprises on the statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes.

These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. Administration - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-president, the registrar and admissions (including student recruitment and high school liaison), research administration, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving, and stores and institutional research.

6. Physical Plant - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

   (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

   (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

   (d) Utilities - costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental costs and any other utilities necessary for the operation of the physical plant.

   (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

   (f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

(i) Purchasing, receiving and stores. If the purchasing, receiving and stores functions are centralized, then the expenditure should be included under Administration. Otherwise, (decentralized purchasing, receiving and stores) expenditures should be included under each function's applicable activities.

(ii) Hauling, moving and storing of furniture for other departments.

(iii) The costs of messenger, mailman, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

(iv) Property taxes and other municipal assessments.

(v) Vehicles and equipment.

(vi) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vii) Property and liability insurance.

(viii) Renovations, alterations and major repairs.

(ix) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined and not necessarily those functions and costs administered by the physical plant department at each university. Physical plant expenses are to be reported in accordance with the principles of reporting, guidelines and definitions established by the Committee of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant and Planning Administrators (OAPPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

7. Other - this area is to be used for all other operating expenses including the development office, alumni office, public relations, and the administration of the safety programme. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are to be reported under the physical plant function).

C. Object of Expense (Report form Tables 3 and 4)

1. Salaries and Wages

(a) Academic Ranks - this object will include salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are to be included.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1 (a) or 1 (b), according to the rank and/or classification of the recipient.

(c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

Note: All salaries for functions other than instruction and research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

2. Employee Benefits - this object is to reflect an institution's contributions (with respect to salaries) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. All other categories of payments shall be reported under salary expenditures.

3. Library Acquisitions - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. Equipment and Furniture - under the appropriate sub-headings of "purchase", "rental" and "maintenance", report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Installment and lease purchase computer contracts should be classified under the heading "purchase". Installation costs would normally be classified as an expense for equipment and furniture.

5. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone and long distance charges, repair materials, office supplies, and computer software packages.

6. Cost of Goods Sold - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the total costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. Utilities - expenses for fuel, electricity, water, gas and telephone equipment rental and installation costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. Municipal Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of a non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

Note: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

10. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. Scholarships, Bursaries, etc. - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission and gifts.

Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. Principal and Interest Repayments - this object reflects all principal and interest repayments on university debts. As noted previously, the Ontario Universities Capital Aid Corporation (OUCAC) repayments (both principal and interest) are to be excluded and reported separately.

Note: Where repayments are made as debt retirement for ancillary enterprise assets, the repayment should appear under the Ancillary Enterprise fund even though the institution's financial statement may reflect the repayment through the capital account.

13. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs among funds. As indicated previously, wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object should not be used for bookkeeping expediency. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects within the other fund.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses must cross-add to Nil.

D. Revenue Sources (Report form Table 2)

1. Government Grants and Contracts - this object will include all grants and contracts from Ontario, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts.

(a) Ontario

(i) Formula Grants - include basic grant only.

(ii) Extra Formula Grants - include only:

- supplementary grants
- northern grants
- bilingualism grants
- other supplementary as recommended by OCUA

(iii) Other MCU - include:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants
- equipment and library acquisitions grants

(iv) Other Ontario Grants - include grants received from other provincial ministries; e.g. OMAF grants for Guelph, Education Block grant to OISE, energy management grants, and BILD grants.

(b) Federal

This will include all grants from the Government of Canada or its agencies.

(c) Municipal

Include all grants received from municipalities.

(d) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. Fees

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are to be included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are not recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including health services, athletics, charges for deferred or installment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

Note: Room and board charges for residence operations are to be recorded with ancillary enterprises.

3. Borrowings - this category should include only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. Gifts, Donations and Non-Government Grants- includes amounts received from companies, foundations, charitable institutions and associations.

5. Sales of Services and Products - includes external receipts from sales in ancillary enterprises. Revenues associated with funds other than ancillary enterprises should be netted against the object of expense.

6. Investment Income - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

7. Miscellaneous - include any form of revenue not identified in the above categories of revenue.

8. Interfund Transfers - when income from one fund is used to finance expenditures incurred in another fund, this should be shown by an interfund transfer. For example, if operating fund income is used for the purpose of constructing a building, the income should be shown under operating funds, the expenditure under capital, and the appropriated amount should be reported as an interfund transfer from operating to capital. The total of all interfund transfers should net to zero at most institutions.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES

(ON A CONSOLIDATED BASIS)

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,565,618	0	32,532	225,917	0	1,824,067	345,924	89,156	62,853	2,322,000	42,645
2. TOTAL EXPENSE (FROM TABLE 3)	1,558,109	0	30,855	221,015	0	1,809,979	330,161	74,538	64,037	2,278,715	0
3. NET REVENUE (EXPENSE)	7,509	0	1,677	4,902	0	14,088	15,763	14,618	-1,184	43,285	42,645
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-4,793	4,793	0	-2,481	2,481	0	0	0	0	0	0
5. OTHER TRANSFERS	-10,397	-274	-1,213	13,716	263	2,095	-1	-4,826	2,535	-197	197
6. INCREASE (DECREASE) FOR THE YEAR	-7,681	4,519	464	16,137	2,744	16,183	15,762	9,792	1,351	43,088	42,842
7. BALANCE - BEGINNING OF YEAR	1,901	65,833	1,402	-5,616	10,117	73,637	101,663	123,641	29,188	328,129	267,258
8. BALANCE - END OF YEAR	-5,780	70,352	1,866	10,521	12,861	89,820	117,425	133,433	30,539	371,217	310,100

Note: In addition to the above revenue and expenses, $22,836 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	1,162,063	0	0	1,162,063	0	0	0	1,162,063	0
(II) EXTRA FORMULA	20,437	0	0	20,437	0	0	0	20,437	0
(III) MCU GRANTS	11,433	1,100	0	12,533	39	432	20,714	33,718	0
(IV) OTHER	7,003	5,768	8	12,779	41,284	4,073	7,904	66,040	0
TOTAL ONTARIO GRANTS	1,200,936	6,868	8	1,207,812	41,323	4,505	28,618	1,282,258	0
(B) FEDERAL	360	2,217	142	2,719	211,917	8,012	324	222,972	2,000
(C) MUNICIPAL	389	0	0	389	207	0	0	596	0
(D) OTHER	269	0	0	269	6,504	32	0	6,805	0
2. FEES (A) TUITION CREDIT	293,327	0	0	293,327	0	0	0	293,327	0
(B) TUITION NON-CREDIT	0	20,139	0	20,139	0	0	0	20,139	0
(C) MISCELLANEOUS	18,153	2,284	72,485	92,922	0	0	0	92,922	0
3. BORROWINGS	0	0	0	0	0	0	31	31	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	6,716	871	638	8,225	72,425	66,035	8,115	154,800	31,364
5. SALES OF SERVICE AND PRODUCTS	0	0	152,146	152,146	0	0	0	152,146	0
6. INVESTMENT INCOME	29,755	313	477	30,545	3,026	37,505	3,168	74,244	3,747
7. MISCELLANEOUS	14,364	80	879	15,323	983	3,928	7,060	27,294	0
8. INTERFUND TRANSFERS	1,349	-240	-858	251	9,539	-30,861	15,537	-5,534	5,534
TOTAL	1,565,618	32,532	225,917	1,824,067	345,924	89,156	62,853	2,322,000	42,645

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	599,139	4,933	0	604,072	33,156	9,069	0	646,297
(B) OTHER INSTRUCTION AND RESEARCH	60,142	3,412	0	63,554	63,470	3,579	0	130,603
(C) OTHER SALARIES AND WAGES	435,978	11,669	60,781	508,428	80,751	12,656	0	601,835
TOTAL SALARIES AND WAGES	1,095,259	20,014	60,781	1,176,054	177,377	25,304	0	1,378,735
2. EMPLOYEE BENEFITS	139,783	2,163	6,577	148,523	13,214	3,192	0	164,929
TOTAL SALARIES AND BENEFITS	1,235,042	22,177	67,358	1,324,577	190,591	28,496	0	1,543,664
3. LIBRARY ACQUISITIONS	34,745	0	0	34,745	668	836	76	36,325
4. EQUIPMENT & FURNITURE (A) PURCHASE	44,655	466	4,065	49,186	38,860	5,924	17,973	111,943
(B) RENTAL	8,349	75	454	8,878	629	255	0	9,762
(C) MAINTENANCE	10,815	54	1,121	11,990	1,080	90	0	13,160
5. OPERATIONAL SUPPLIES AND EXPENSES	77,519	4,924	22,127	104,570	69,333	9,309	119	183,331
6. COST OF GOODS SOLD	0	0	67,456	67,456	0	0	0	67,456
7. UTILITIES	55,074	364	15,951	71,389	1,189	0	0	72,578
8. MUNICIPAL TAXES	9,707	0	1,283	10,990	0	0	0	10,990
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	16,260	0	4,491	20,751	238	326	21,346	42,661
10. EXTERNALLY CONTRACTED SERVICES	17,916	43	20,751	38,710	146	141	0	38,997
11. SCHOLARSHIPS, BURSARIES, ETC.	13,834	0	0	13,834	896	20,856	0	35,586
12. PRINCIPAL AND INTEREST REPAYMENTS	196	0	11,387	11,583	0	198	1,080	12,861
13. LAND AND SITE SERVICES	15	0	68	83	0	0	492	575
14. BUILDINGS	1,071	0	337	1,408	17	3	22,982	24,410
15. MISCELLANEOUS	38,865	2,345	2,980	44,190	23,698	6,371	157	74,416
16. INTERNAL COST ALLOCATIONS	-5,954	407	1,186	-4,361	2,816	1,733	-188	0
TOTAL	1,558,109	30,855	221,015	1,809,979	330,161	74,538	64,037	2,278,715

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	556,287	42,852	599,139	0	0	0	0	0	0	599,139
(B) OTHER INSTRUCTION AND RESEARCH	58,182	1,960	60,142	0	0	0	0	0	0	60,142
(C) OTHER SALARIES AND WAGES	132,309	22,925	155,234	61,321	29,830	25,022	71,558	82,545	10,468	435,978
TOTAL SALARIES AND WAGES	746,778	67,737	814,515	61,321	29,830	25,022	71,558	82,545	10,468	1,095,259
2. EMPLOYEE BENEFITS	89,990	11,733	101,723	8,094	3,779	2,964	9,910	11,757	1,556	139,783
TOTAL SALARIES AND BENEFITS	836,768	79,470	916,238	69,415	33,609	27,986	81,468	94,302	12,024	1,235,042
3. LIBRARY ACQUISITIONS	0	0	0	34,745	0	0	0	0	0	34,745
4. EQUIPMENT & FURNITURE (A) PURCHASE	22,640	2,431	25,071	2,180	9,958	996	3,008	2,357	1,085	44,655
(B) RENTAL	1,780	243	2,023	565	4,482	81	733	214	251	8,349
(C) MAINTENANCE	2,869	156	3,025	657	5,159	112	645	1,031	186	10,815
5. OPERATIONAL SUPPLIES AND EXPENSES	40,858	2,147	43,005	3,079	4,424	4,485	9,384	9,430	3,712	77,519
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	55,074	0	55,074
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9,707	0	9,707
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	16,260	0	16,260
10. EXTERNALLY CONTRACTED SERVICES	1,043	209	1,252	219	532	697	569	14,362	285	17,916
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	13,834	0	0	0	13,834
12. PRINCIPAL AND INTEREST REPAYMENTS	3	0	3	0	0	28	136	6	23	196
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	15	0	15
14. BUILDINGS	0	0	0	0	0	0	0	1,071	0	1,071
15. MISCELLANEOUS	15,856	614	16,470	291	1,853	2,240	5,745	4,058	8,208	38,865
16. INTERNAL COST ALLOCATIONS	-223	-698	-921	-7	-1,545	-78	-2,778	0	-625	-5,954
TOTAL	921,594	84,572	1,006,166	111,144	58,472	50,381	98,910	207,887	25,149	1,558,109

CENTRAL COMPUTING COSTS:		
	ACADEMIC	35,567
	NON-ACADEMIC	22,905
	TOTAL	58,472

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,817	9,828	19,378	143	4,766	39,932	5,669	74	454	6,197
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	6,153	7,563	17,352	44	4,031	35,143	3,008	40	665	3,713
3. OTHER	-1,953	0	-100	0	1,783	-270	260	0	0	260
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-2,289	2,265	1,926	99	2,518	4,519	2,921	34	-211	2,744
5. BALANCE - BEGINNING OF YEAR	10,276	9,276	21,501	2,016	22,264	65,833	9,157	40	920	10,117
6. BALANCE - END OF YEAR	7,987	12,041	23,427	2,115	24,782	70,352	12,078	74	709	12,861

Table 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1980-81 to 1984-85

	1980-81	1981-82	1982-83	1983-84	1984-85
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	77.0%	75.8%	74.1%	73.9%	74.2%
Extra Formula	1.1	1.1	1.0	1.0	1.3
MCU Grants	1.0	0.9	0.8	1.5	0.7
Other	0.3	0.3	0.8	0.5	0.4
Total Ontario Grants	79.4	78.1	76.8	77.0	76.7
Federal	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	15.7	16.8	18.0	18.6	18.7
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.0	1.0	1.1	1.2	1.2
Borrowings	0.0	0.0	0.0	0.0	0.0
Gifts, Donations & Non-Government Grants	0.5	0.5	0.5	0.5	0.4
Sales of Services & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.9	2.3	1.7	1.7	1.9
Miscellaneous	0.6	0.5	0.7	0.8	0.9
Interfund Transfers	0.8	0.9	1.1	0.3	0.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	72.6%	71.4%	70.5%	70.2%	69.3%
Other (including non-credit)	1.0	1.0	1.3	1.4	1.4
Ancillary Enterprises	9.3	8.9	10.6	10.2	10.0
Sponsored Research	13.3	15.0	14.1	14.7	15.3
Trust and Endowment	3.7	3.6	3.4	3.6	3.9
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.0%	97.2%	97.8%	97.4%	97.3%
Capital	3.0	2.8	2.2	2.6	2.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

Table 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1980-81 to 1984-85

	1980-81	1981-82	1982-83	1983-84	1984-85
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	39.3%	39.2%	39.3%	38.6%	38.5%
Other Instruction and Research	4.3	4.2	4.0	3.9	3.9
Other Salaries and Wages	27.8	27.8	27.8	28.1	28.0
Total Salaries and Wages	71.4	71.2	71.1	70.5	70.3
Employee Benefits	8.0	8.3	8.7	8.9	9.0
Total Salaries and Benefits	79.4	79.5	79.8	79.5	79.3
Library Acquisitions	2.3	2.2	2.1	2.2	2.2
Equipment and Furniture					
Purchase	2.0	2.1	2.1	2.9	2.9
Rental	0.7	0.8	0.8	0.6	0.5
Maintenance	0.4	0.5	0.5	0.5	0.7
Operational Supplies and Expenses	5.4	5.3	5.0	4.8	5.0
Utilities	3.7	3.8	3.7	3.6	3.5
Municipal Taxes	0.7	0.7	0.6	0.6	0.6
Renovations, Alterations and Major Repairs	1.0	1.0	1.2	1.0	1.0
Externally Contracted Services	1.2	1.1	1.3	1.3	1.1
Scholarships, Bursaries, etc.	0.8	0.8	0.9	0.9	0.9
Principal and Interest Repayments	0.1	0.0	0.0	0.0	0.0
Miscellaneous	2.5	2.4	2.3	2.4	2.5
Internal Cost Allocations	-0.2	-0.3	-0.3	-0.3	-0.4
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.3%	64.5%	64.3%	64.3%	64.6%
Library	7.4	7.1	7.1	7.1	7.1
Academic Central Computing	2.2	2.3	2.4	2.6	2.3
Total Instruction, Library, Ac. Cent. Comp.	73.8%	74.0%	73.8%	74.0%	74.0%
Non-Academic Central Computing	1.4	1.4	1.4	1.4	1.5
Student Services	3.1	3.2	3.3	3.2	3.2
Administration	6.3	6.4	6.3	6.3	6.3
Physical Plant	13.3	13.9	13.7	13.4	13.3
Other	2.2	1.3	1.5	1.7	1.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	73.9%	73.2%	70.5%	70.8%	70.4%
Other (including non-credit)	1.1	1.1	1.4	1.4	1.4
Ancillary Enterprises	9.4	9.0	10.7	10.4	10.0
Sponsored Research	12.9	14.0	14.4	14.2	14.9
Trust and Endowment	2.7	2.7	2.9	3.1	3.4
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.3%	97.4%	97.6%	97.6%	97.2%
Capital	3.7	2.6	2.4	2.4	2.8
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

Enrolment and Basic Income Units (BIUs) in 1984-85[1] (not to be related to Formula Grants)

	Enrolment			BIU's		
	Undergraduate FFTEs	Graduate FTEs[2]	Total	Undergraduate[3]	Graduate[4]	Total
Brock	5,486.9	366.3	5,853.2	8,219.9	679.4	8,899.3
Carleton	10,748.1	1,243.9	11,992.0	14,412.9	4,175.8	18,588.6
Guelph	10,739.3	852.8	11,592.1	18,482.3	3,570.6	22,052.9
Lakehead	4,399.7	156.9	4,556.6	6,220.0	464.2	6,684.2
Laurentian	4,730.5	68.3	4,798.8	6,847.2	229.1	7,076.3
Algoma	339.9	0.0	339.9	340.0	0.0	340.0
Nipissing	702.1	0.0	702.1	1,194.7	0.0	1,194.7
Hearst	56.1	0.0	56.1	56.1	0.0	56.1
McMaster	11,260.9	1,358.2	12,619.1	18,245.6	5,298.2	23,543.8
OCA	1,949.9	0.0	1,949.9	2,535.9	0.0	2,535.9
OISE	69.4	1,473.3	1,542.7	126.4	4,375.4	4,501.8
Ottawa	14,481.3	1,886.0	16,367.3	22,394.7	5,411.0	27,805.7
Queen's	11,489.3	1,519.6	13,008.9	19,577.8	5,625.1	25,202.9
Ryerson	11,707.8	0.0	11,707.8	15,923.6	0.0	15,923.6
Toronto	35,698.9	4,736.5	40,435.4	60,340.0	18,036.9	78,376.9
Trent	3,394.9	30.9	3,425.8	4,588.4	100.6	4,689.0
Waterloo	15,666.7	1,305.3	16,972.0	23,828.9	5,443.2	29,272.1
Western	20,997.0	1,851.0	22,848.0	31,755.0	6,498.6	38,253.6
Wilfrid Laurier	5,531.1	341.7	5,872.8	7,374.1	994.1	8,368.2
Windsor	9,226.0	635.4	9,861.4	12,797.5	2,187.6	14,985.1
York	23,551.0	1,786.3	25,337.3	33,924.4	6,045.0	39,969.3
Dominicain	49.4	25.9	75.3	49.4	19.3	68.6
Total	202,276.1	19,638.3	221,914.4	309,234.6	69,154.1	378,388.7

Notes:
1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,528,643	0	32,464	210,781	0	1,771,888	345,627	84,127	60,196	2,261,838	34,570
2. TOTAL EXPENSE (FROM TABLE 3)	1,520,558	0	30,661	206,365	0	1,757,584	329,890	72,330	60,519	2,220,323	0
3. NET REVENUE (EXPENSE)	8,085	0	1,803	4,416	0	14,304	15,737	11,797	-323	41,515	34,570
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-4,828	4,828	0	-2,614	2,614	0	0	0	0	0	0
5. OTHER TRANSFERS	-11,659	-327	-1,234	14,089	263	1,132	-1	-4,157	2,255	-771	771
6. INCREASE (DECREASE) FOR THE YEAR	-8,402	4,501	569	15,891	2,877	15,436	15,736	7,640	1,932	40,744	35,341
7. BALANCE - BEGINNING OF YEAR	-2,095	63,034	1,470	-6,360	9,863	65,912	101,558	104,101	29,388	300,959	232,793
8. BALANCE - END OF YEAR	-10,497	67,535	2,039	9,531	12,740	81,348	117,294	111,741	31,320	341,703	268,134

Note: In addition to the above revenue and expenses, $22,836 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	1,145,110	0	0	1,145,110	0	0	0	1,145,110	0
(II) EXTRA FORMULA	19,307	0	0	19,307	0	0	0	19,307	0
(III) MCU GRANTS	11,238	1,100	0	12,338	39	432	20,714	33,523	0
(IV) OTHER	7,003	5,768	8	12,779	41,284	4,073	7,904	66,040	0
TOTAL ONTARIO GRANTS	1,182,658	6,868	8	1,189,534	41,323	4,505	28,618	1,263,980	0
(B) FEDERAL	316	2,217	142	2,675	211,617	7,921	324	222,537	2,000
(C) MUNICIPAL	389	0	0	389	207	0	0	596	0
(D) OTHER	269	0	0	269	6,503	32	0	6,804	0
2. FEES (A) TUITION CREDIT	285,810	0	0	285,810	0	0	0	285,810	0
(B) TUITION NON-CREDIT	0	20,091	0	20,091	0	0	0	20,091	0
(C) MISCELLANEOUS	17,676	2,280	65,585	85,541	0	0	0	85,541	0
3. BORROWINGS	0	0	0	0	0	0	31	31	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	693	855	183	1,731	72,425	63,863	6,447	144,466	23,265
5. SALES OF SERVICE AND PRODUCTS	0	0	144,338	144,338	0	0	0	144,338	0
6. INVESTMENT INCOME	26,220	313	449	26,982	3,026	34,671	2,735	67,414	2,218
7. MISCELLANEOUS	14,793	80	879	15,752	983	3,700	6,882	27,317	0
8. INTERFUND TRANSFERS	-181	-240	-803	-1,224	9,543	-30,565	15,159	-7,087	7,087
TOTAL	1,528,643	32,464	210,781	1,771,888	345,627	84,127	60,196	2,261,838	34,570

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $82,809,249.26 to the provincially-assisted universities to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1985

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	MCMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO																						
(I) FORMULA	70.9	72.2	74.6	64.6	59.7	67.5	66.7	54.1	75.2	73.3	73.3	71.2	81.4	77.6	79.5	62.3	77.7	78.6	72.4	71.4	67.9	74.9
(II) EXTRA FORMULA	0.0	0.0	0.0	8.1	15.0	7.9	8.2	21.2	0.0	0.0	0.0	8.1	0.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	0.6	1.3
(III) MCU GRANTS	0.8	0.7	0.6	1.5	2.4	0.4	1.3	7.9	0.6	0.6	-0.4	0.9	0.6	1.3	0.5	0.8	1.0	0.6	0.7	0.6	0.7	0.7
(IV) OTHER	0.0	0.0	1.9	0.3	0.0	1.0	0.0	0.0	0.0	0.0	16.7	0.6	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.0	0.0	0.5
TOTAL ONTARIO GRANTS	71.7	72.9	77.2	74.5	77.1	76.7	76.2	83.2	75.8	73.9	89.7	80.7	82.0	78.9	80.1	71.1	78.7	79.5	73.2	72.0	69.2	77.4
(B) FEDERAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0
(C) MUNICIPAL	0.0	0.0	0.1	0.0	0.0	1.6	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0
(D) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0
2. FEES (A) TUITION CREDIT	26.1	21.2	18.2	22.1	19.7	21.3	20.5	12.0	16.5	20.9	7.4	16.6	16.1	17.9	15.7	24.1	17.9	17.9	22.5	24.7	26.3	18.7
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.0	2.2	0.8	1.1	1.4	0.0	0.4	0.8	0.9	2.4	0.0	1.0	0.6	1.5	1.4	1.7	0.7	1.2	1.1	0.7	1.4	1.2
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0.0	0.3	0.0	0.0	0.0	0.0	0.0	2.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0
5. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. INVESTMENT INCOME	0.6	1.8	2.1	1.6	0.2	0.0	2.2	0.6	2.6	2.5	2.6	1.2	0.1	0.6	2.4	1.0	1.8	1.5	3.4	2.5	1.2	1.7
7. MISCELLANEOUS	0.6	1.6	2.0	0.1	0.9	0.3	0.6	0.5	4.0	0.3	0.4	0.5	0.9	0.4	0.4	2.0	0.7	0.7	0.1	0.1	1.1	1.0
8. INTERFUND TRANSFERS	0.0	-0.1	-0.4	0.5	0.6	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.4	0.7	0.0	0.0	0.1	-0.9	-0.3	-0.2	0.3	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes:
1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1985

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	83.2	0.7	10.2	4.0	1.8	100.0	97.8	2.2	100.0
CARLETON	77.0	0.5	10.1	12.0	0.4	100.0	97.4	2.6	100.0
GUELPH	58.2	3.8	11.4	23.5	3.2	100.0	99.4	0.6	100.0
LAKEHEAD	81.0	0.0	9.8	8.4	0.7	100.0	95.1	4.9	100.0
LAURENTIAN	79.9	0.3	10.2	6.7	2.9	100.0	99.6	0.4	100.0
ALGOMA	91.5	0.0	8.5	0.0	0.0	100.0	100.0	0.0	100.0
NIPISSING	97.7	0.0	0.0	2.2	0.1	100.0	99.9	0.1	100.0
HEARST	94.8	0.0	3.2	2.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	53.6	0.3	8.0	29.2	8.9	100.0	97.9	2.1	100.0
ONTARIO COLLEGE OF ART	95.1	0.0	4.1	0.0	0.8	100.0	99.6	0.4	100.0
OISE	85.3	0.1	5.4	9.2	0.1	100.0	100.0	0.0	100.0
OTTAWA	77.6	0.1	3.4	12.7	6.3	100.0	95.2	4.8	100.0
QUEEN'S	62.6	0.3	9.6	18.2	9.4	100.0	97.1	2.9	100.0
RYERSON	89.0	1.6	6.5	1.8	1.0	100.0	95.2	4.8	100.0
TORONTO	64.8	2.9	9.1	19.5	3.7	100.0	98.3	1.7	100.0
TRENT	69.0	0.0	22.0	4.8	4.2	100.0	99.1	0.9	100.0
WATERLOO	68.9	0.0	12.5	16.6	2.0	100.0	91.3	8.7	100.0
WESTERN	64.4	3.1	11.6	17.4	3.5	100.0	98.5	1.5	100.0
WILFRID LAURIER	81.3	0.0	13.5	1.6	3.6	100.0	99.7	0.3	100.0
WINDSOR	83.2	0.0	9.7	6.8	0.3	100.0	96.9	3.1	100.0
YORK	82.0	1.0	10.3	5.9	0.9	100.0	98.6	1.4	100.0
AVERAGE ALL INSTITUTIONS	69.4	1.5	9.6	15.7	3.8	100.0	97.3	2.7	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	583,789	4,933	0	588,722	33,156	9,038	0	630,916
(B) OTHER INSTRUCTION AND RESEARCH	60,015	3,350	0	63,365	63,408	3,578	0	130,351
(C) OTHER SALARIES AND WAGES	426,940	11,659	55,700	494,299	80,738	12,515	0	587,552
TOTAL SALARIES AND WAGES	1,070,744	19,942	55,700	1,146,386	177,302	25,131	0	1,348,819
2. EMPLOYEE BENEFITS	137,451	2,157	6,061	145,669	13,213	3,163	0	162,045
TOTAL SALARIES AND BENEFITS	1,208,195	22,099	61,761	1,292,055	190,515	28,294	0	1,510,864
3. LIBRARY ACQUISITIONS	33,750	0	0	33,750	610	819	76	35,255
4. EQUIPMENT & FURNITURE (A) PURCHASE	44,163	466	3,825	48,454	38,857	5,875	17,655	110,841
(B) RENTAL	8,268	75	443	8,786	623	255	0	9,664
(C) MAINTENANCE	10,509	54	869	11,432	1,079	89	0	12,600
5. OPERATIONAL SUPPLIES AND EXPENSES	75,006	4,839	20,712	100,557	69,250	9,241	76	179,124
6. COST OF GOODS SOLD	0	0	65,875	65,875	0	0	0	65,875
7. UTILITIES	53,947	364	14,656	68,967	1,189	0	0	70,156
8. MUNICIPAL TAXES	9,555	0	1,273	10,828	0	0	0	10,828
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	15,809	0	4,014	19,823	238	308	20,118	40,487
10. EXTERNALLY CONTRACTED SERVICES	17,346	43	17,194	34,583	146	53	0	34,782
11. SCHOLARSHIPS, BURSARIES, ETC.	12,808	0	0	12,808	896	19,364	0	33,068
12. PRINCIPAL AND INTEREST REPAYMENTS	56	0	11,158	11,214	0	198	36	11,448
13. LAND AND SITE SERVICES	0	0	59	59	0	0	476	535
14. BUILDINGS	985	0	337	1,322	17	3	22,145	23,487
15. MISCELLANEOUS	36,361	2,314	2,799	41,474	23,654	6,024	157	71,309
16. INTERNAL COST ALLOCATIONS	-6,200	407	1,390	-4,403	2,816	1,807	-220	0
TOTAL	1,520,558	30,661	206,365	1,757,584	329,890	72,330	60,519	2,220,323

TABLE 3A
EXPENSE ANALYSIS

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1985

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	83.7	0.6	10.2	3.4	2.1	100.0	96.9	3.1	100.0
CARLETON	77.3	0.5	9.9	11.9	0.4	100.0	96.5	3.5	100.0
GUELPH	58.2	3.9	11.2	23.6	3.0	100.0	99.4	0.6	100.0
LAKEHEAD	81.6	0.0	10.0	7.7	0.8	100.0	94.4	5.6	100.0
LAURENTIAN	81.0	0.3	10.1	6.5	2.1	100.0	99.5	0.5	100.0
ALGOMA	91.1	0.0	8.9	0.0	0.0	100.0	100.0	0.0	100.0
NIPISSING	97.8	0.0	0.0	2.1	0.1	100.0	100.0	0.0	100.0
HEARST	96.5	0.0	1.4	2.1	0.0	100.0	100.0	0.0	100.0
MCMASTER	54.6	0.3	8.2	27.2	9.7	100.0	99.2	0.8	100.0
ONTARIO COLLEGE OF ART	94.6	0.0	4.7	0.0	0.8	100.0	100.0	0.0	100.0
OISE	87.0	0.1	3.7	9.2	0.1	100.0	100.0	0.0	100.0
OTTAWA	78.5	0.1	3.4	12.1	5.9	100.0	96.6	3.4	100.0
QUEEN'S	64.3	0.2	9.0	18.4	8.0	100.0	98.4	1.6	100.0
RYERSON	89.9	1.0	6.4	1.8	0.9	100.0	94.6	5.4	100.0
TORONTO	65.7	2.8	9.3	18.9	3.4	100.0	97.5	2.5	100.0
TRENT	68.8	0.0	21.8	4.9	4.4	100.0	99.2	0.8	100.0
WATERLOO	70.1	0.0	12.5	16.0	1.4	100.0	91.2	8.8	100.0
WESTERN	66.6	3.0	11.7	17.0	1.7	100.0	98.4	1.6	100.0
WILFRID LAURIER	82.6	0.0	14.3	1.4	1.8	100.0	99.7	0.3	100.0
WINDSOR	82.6	0.0	10.1	7.2	0.1	100.0	97.4	2.6	100.0
YORK	82.7	1.0	10.1	5.9	0.4	100.0	97.4	2.6	100.0
AVERAGE ALL INSTITUTIONS	70.4	1.4	9.6	15.3	3.3	100.0	97.3	2.7	100.0

Notes:
1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	540,937	42,852	583,789	0	0	0	0	0	0	583,789
(B) OTHER INSTRUCTION AND RESEARCH	58,055	1,960	60,015	0	0	0	0	0	0	60,015
(C) OTHER SALARIES AND WAGES	131,404	22,925	154,329	59,436	29,830	24,522	68,019	80,582	10,222	426,940
TOTAL SALARIES AND WAGES	730,396	67,737	798,133	59,436	29,830	24,522	68,019	80,582	10,222	1,070,744
2. EMPLOYEE BENEFITS	88,579	11,733	100,312	7,905	3,779	2,906	9,502	11,538	1,509	137,451
TOTAL SALARIES AND BENEFITS	818,975	79,470	898,445	67,341	33,609	27,428	77,521	92,120	11,731	1,208,195
3. LIBRARY ACQUISITIONS	0	0	0	33,750	0	0	0	0	0	33,750
4. EQUIPMENT & FURNITURE (A) PURCHASE	22,559	2,431	24,990	2,139	9,952	989	2,828	2,192	1,073	44,163
(B) RENTAL	1,758	243	2,001	540	4,482	78	709	208	250	8,268
(C) MAINTENANCE	2,813	156	2,969	623	5,159	105	594	876	183	10,509
5. OPERATIONAL SUPPLIES AND EXPENSES	39,907	2,147	42,054	3,006	4,422	4,328	8,706	8,985	3,505	75,006
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	53,947	0	53,947
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9,555	0	9,555
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	15,809	0	15,809
10. EXTERNALLY CONTRACTED SERVICES	806	209	1,015	219	532	651	569	14,133	227	17,346
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	12,808	0	0	0	12,808
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	22	6	0	56
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	985	0	985
15. MISCELLANEOUS	15,567	614	16,181	283	1,853	2,131	4,926	3,680	7,307	36,361
16. INTERNAL COST ALLOCATIONS	-223	-698	-921	-7	-1,545	-78	-3,056	0	-593	-6,200
TOTAL	902,162	84,572	986,734	107,894	58,464	48,468	92,819	202,496	23,683	1,520,558

CENTRAL COMPUTING COSTS:		
	ACADEMIC	35,561
	NON-ACADEMIC	22,903
	TOTAL	58,464

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1985

TABLE 4A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	MCMA (9)	OCA (10)	OISE (11)	OTT (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	39.3	39.1	37.0	40.6	44.0	47.5	36.6	44.8	37.3	48.5	36.1	39.4	40.7	47.6	36.1	43.4	34.9	37.2	34.2	38.7	40.1	38.4
(B) OTHER INSTRUCTION AND RESEARCH	4.3	5.8	2.0	5.5	1.3	0.0	9.7	0.7	4.7	1.3	8.3	3.2	3.8	0.4	5.5	5.3	4.1	2.4	5.9	4.0	3.0	3.9
(C) OTHER SALARIES AND WAGES	24.7	26.1	31.9	26.1	24.8	27.2	16.4	21.3	27.3	22.3	24.5	26.6	27.8	24.0	29.5	24.2	31.0	29.3	25.8	25.3	29.2	28.1
TOTAL SALARIES AND WAGES	68.3	70.9	70.9	72.2	70.1	74.7	62.7	66.8	69.3	72.1	68.9	69.2	72.4	72.0	71.1	72.9	70.0	68.8	66.0	68.0	72.3	70.4
2. EMPLOYEE BENEFITS	8.1	9.0	8.1	8.4	9.2	6.7	6.6	7.4	9.3	6.6	7.9	9.0	7.8	9.7	10.2	7.8	7.7	10.4	9.1	9.1	8.1	9.0
TOTAL SALARIES AND BENEFITS	76.4	80.0	78.9	80.6	79.3	81.3	69.2	74.2	78.6	78.8	76.8	78.2	80.2	81.7	81.2	80.6	77.8	79.2	75.1	77.1	80.3	79.5
3. LIBRARY ACQUISITIONS	2.3	2.3	2.0	2.3	2.0	3.2	1.4	1.9	3.4	0.5	0.9	2.2	2.8	1.0	1.7	2.3	2.5	2.7	2.8	2.6	2.0	2.2
4. EQUIPMENT & FURNITURE (A) PURCHASE	4.4	2.6	2.7	1.6	1.9	2.3	2.5	2.8	2.8	1.3	4.7	2.4	1.9	1.7	2.5	2.3	3.3	5.1	3.3	3.5	3.0	2.9
(B) RENTAL	0.1	0.1	1.1	0.1	0.2	0.0	0.1	1.7	0.1	0.3	0.2	0.9	0.8	0.3	0.2	0.0	0.7	0.9	0.8	1.9	0.3	0.5
(C) MAINTENANCE	0.7	0.5	1.5	0.7	0.8	0.0	0.3	0.6	0.3	0.3	0.4	0.7	0.5	1.2	0.4	0.5	0.7	0.7	0.3	0.8	1.2	0.7
5. OPERATIONAL SUPPLIES AND EXPENSES	8.0	5.1	7.7	5.0	4.5	4.4	4.9	4.4	7.3	8.5	1.9	4.0	5.6	2.6	5.1	4.2	5.9	3.3	8.2	3.3	3.2	4.9
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	4.4	4.2	2.3	5.0	5.0	2.2	1.0	2.4	3.7	2.5	1.3	3.3	3.4	3.5	4.3	3.1	3.3	3.0	2.1	3.2	3.5	3.5
8. MUNICIPAL TAXES	0.7	0.7	0.6	0.7	0.7	0.3	0.3	0.1	0.6	0.7	0.1	0.6	0.9	0.7	0.5	0.8	0.8	0.6	0.7	0.6	0.6	0.6
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0.9	0.6	0.5	0.0	0.5	1.1	0.1	1.1	0.3	0.0	0.3	2.1	0.6	1.6	1.0	0.5	1.7	0.9	2.1	1.8	1.2	1.0
10. EXTERNALLY CONTRACTED SERVICES	0.5	1.4	0.4	0.4	2.3	0.9	2.2	0.0	1.7	1.8	10.0	2.9	0.0	3.5	0.8	0.7	0.4	0.2	0.5	0.4	0.7	1.1
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.1	0.3	0.0	0.0	0.0	0.6	0.0	0.0	0.0	2.2	0.5	0.0	0.1	1.4	1.2	0.8	1.8	1.0	1.3	0.7	0.8
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	9.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.1
15. MISCELLANEOUS	1.5	1.8	2.6	3.5	3.3	4.3	8.2	10.3	1.7	5.4	2.0	2.7	3.6	2.6	1.2	4.2	2.2	2.8	3.2	3.6	2.9	2.4
16. INTERNAL COST ALLOCATIONS	0.0	-0.3	-0.5	0.1	-0.5	0.0	0.0	0.0	-0.4	0.0	-1.0	-0.5	-0.3	-0.5	-0.5	-0.3	0.0	-1.2	-0.2	-0.2	0.0	-0.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

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PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1985

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH											
INSTITUTION	ALL EXCLUDING MEDICINE (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	ACADEMIC CENTRAL COMPUTING (5)	ACAD. SUB-TOTAL (6)	NON-ACADEMIC CENTRAL COMPUTING (7)	STUDENT SERVICES (8)	ADMIN. (9)	PHYSICAL PLANT (10)	OTHER (11)	TOTAL (12)
BROCK	62.0	0.0	62.0	6.7	3.0	71.7	3.0	1.8	7.1	14.1	2.2	100.0
CARLETON	64.4	0.0	64.4	7.7	2.1	74.2	1.6	2.9	6.5	13.4	1.4	100.0
GUELPH	63.6	0.0	63.6	6.6	3.4	73.6	1.7	3.8	6.1	12.9	1.9	100.0
LAKEHEAD	64.1	0.0	64.1	6.4	1.5	71.9	1.3	2.0	8.5	14.6	1.7	100.0
LAURENTIAN	64.0	0.0	64.0	7.0	1.5	72.6	1.5	1.4	8.5	14.1	2.0	100.0
ALGOMA	54.0	0.0	54.0	15.0	0.5	69.5	0.0	3.1	19.0	8.4	0.0	100.0
NIPISSING	57.9	0.0	57.9	3.1	0.0	61.0	0.0	5.4	14.7	19.0	0.0	100.0
HEARST	62.4	0.0	62.4	8.2	0.0	70.6	0.0	0.0	20.8	8.4	0.2	100.0
MCMASTER	53.5	10.6	64.1	8.4	2.2	74.7	1.8	2.0	6.4	13.1	2.0	100.0
ONTARIO COLLEGE OF ART	66.6	0.0	66.6	4.2	0.0	70.9	0.0	1.7	10.7	12.3	4.5	100.0
OISE	68.0	0.0	68.0	6.4	2.5	76.8	0.9	3.6	6.2	12.4	0.3	100.0
OTTAWA	55.4	9.2	64.6	6.9	2.5	74.0	1.2	2.7	6.4	14.5	1.3	100.0
QUEEN'S	55.3	10.0	65.3	8.0	3.3	76.6	1.3	3.1	4.1	12.3	2.7	100.0
RYERSON	65.2	0.0	65.2	3.9	2.4	71.5	2.2	2.3	9.4	13.3	1.4	100.0
TORONTO	55.6	11.4	67.0	7.7	1.7	76.4	0.9	3.3	5.6	13.4	0.6	100.0
TRENT	61.4	0.0	61.4	7.1	2.0	70.5	2.7	4.5	7.9	11.8	2.6	100.0
WATERLOO	61.1	0.0	61.1	6.6	3.3	71.1	1.5	5.2	7.1	14.3	0.9	100.0
WESTERN	56.9	11.1	68.0	7.4	1.9	77.3	2.5	3.5	4.3	11.0	1.4	100.0
WILFRID LAURIER	61.4	0.0	61.4	8.1	2.3	71.8	0.6	5.1	7.4	12.0	3.1	100.0
WINDSOR	62.4	0.0	62.4	6.7	3.6	72.8	1.0	3.7	5.1	15.5	2.0	100.0
YORK	64.7	0.0	64.7	6.5	2.2	73.3	2.1	2.5	5.4	14.0	2.8	100.0
AVERAGE ALL INSTITUTIONS	59.3	5.6*	64.9	7.1	2.3	74.3	1.5	3.2	6.1	13.3	1.6	100.0

Notes:
1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine.
The average of the five universities with medical schools is 10.7%.

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,647	9,828	19,327	143	4,708	39,653	5,669	74	454	6,197
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	5,912	7,563	17,352	44	3,957	34,828	3,008	40	532	3,580
3. OTHER	-1,981	0	-100	0	1,757	-324	260	0	0	260
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-2,246	2,265	1,875	99	2,508	4,501	2,921	34	-78	2,877
5. BALANCE - BEGINNING OF YEAR	9,084	9,776	21,501	2,016	20,657	63,034	9,157	40	666	9,863
6. BALANCE - END OF YEAR	6,838	12,041	23,376	2,115	23,165	67,535	12,078	74	588	12,740

Table 6

PERCENTAGE ANALYSIS OF REVENUES TOTAL ALL UNIVERSITIES

1980-81 to 1984-85

	1980-81	1981-82	1982-83	1983-84	1984-85
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	77.8%	76.5%	74.7%	74.5%	74.9%
Extra Formula	1.1	1.1	1.0	1.0	1.3
MCU Grants	1.0	0.9	0.8	1.6	0.7
Other	0.4	0.3	0.9	0.5	0.5
Total Ontario Grants	80.2	78.8	77.4	77.6	77.4
Federal	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	15.7	16.7	18.0	18.6	18.7
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.0	1.0	1.1	1.2	1.2
Borrowings	0.0	0.0	0.0	0.1	0.0
Gifts, Donations & Non-Government Grants	0.1	0.1	0.1	0.0	0.0
Sales of Services & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.7	2.0	1.5	1.5	1.7
Miscellaneous	0.7	0.6	0.7	0.8	1.0
Interfund Transfers	0.7	0.8	1.1	0.3	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	72.7%	71.5%	70.7%	70.3%	69.4%
Other (including non-credit)	1.1	1.0	1.4	1.5	1.5
Ancillary Enterprises	8.9	8.4	10.2	9.7	9.6
Sponsored Research	13.6	15.4	14.4	15.0	15.7
Trust and Endowment	3.7	3.6	3.4	3.5	3.8
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.2%	97.3%	97.8%	97.4%	97.3%
Capital	2.8	2.7	2.2	2.6	2.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

Table 7

PERCENTAGE ANALYSIS OF EXPENSES

TOTAL ALL UNIVERSITIES

1980-81 to 1984-85

	1980-81	1981-82	1982-83	1983-84	1984-85
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	39.3%	39.2%	39.3%	38.5%	38.4%
Other Instruction and Research	4.4	4.2	4.1	4.0	3.9
Other Salaries and Wages	27.8	27.8	27.7	28.0	28.1
Total Salaries and Wages	71.4	71.2	71.1	70.5	70.4
Employee Benefits	8.0	8.3	8.7	9.0	9.0
Total Salaries and Benefits	79.4	79.5	79.8	79.5	79.5
Library Acquisitions	2.3	2.2	2.1	2.2	2.2
Equipment and Furniture					
Purchase	2.1	2.2	2.2	3.1	2.9
Rental	0.7	0.8	0.8	0.6	0.5
Maintenance	0.4	0.5	0.5	0.5	0.7
Operational Supplies and Expenses	5.5	5.4	5.1	4.9	4.9
Utilities	3.7	3.8	3.7	3.6	3.5
Taxes	0.7	0.7	0.7	0.6	0.6
Renovations, Alterations and Major Repairs	0.9	1.0	1.1	1.0	1.0
Externally Contracted Services	1.1	1.1	1.3	1.2	1.1
Scholarships, Bursaries, etc.	0.8	0.8	0.9	0.8	0.8
Principal and Interest Repayments	0.0	0.0	0.0	0.0	0.0
Miscellaneous	2.4	2.4	2.2	2.3	2.4
Internal Cost Allocations	-0.3	-0.4	-0.3	-0.3	-0.4
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.7%	64.9%	64.8%	64.8%	64.9%
Library	7.3	7.1	7.0	7.1	7.1
Academic Central Computing	2.2	2.4	2.5	2.7	2.3
Total Instruction, Library, Ac. Cent. Comp.	74.2	74.4	74.2	74.5	74.3
Non-Academic Central Computing	1.4	1.4	1.4	1.4	1.5
Student Services	3.0	3.1	3.3	3.2	3.2
Administration	6.0	6.1	6.0	6.0	6.1
Physical Plant	13.1	13.7	13.6	13.2	13.3
Other	2.2	1.2	1.4	1.6	1.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	74.0%	73.3%	70.6%	70.9%	70.4%
Other (including non-credit)	1.1	1.1	1.4	1.4	1.4
Ancillary Enterprises	9.0	8.6	10.4	10.0	9.6
Sponsored Research	13.3	14.4	14.8	14.6	15.3
Trust and Endowment	2.7	2.7	2.9	3.1	3.3
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.5%	97.5%	97.6%	97.6%	97.3%
Capital	3.5	2.5	2.4	2.4	2.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS FOR THE FISCAL YEAR ENDED 30 APRIL 1985 (IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,132	3,132
University of Ottawa	2,983	2,983
Queen's University	2,215	2,215
University of Toronto	11,085	11,085
University of Western Ontario	3,421	3,421
Total	22,836	22,836

EXPENSE Salaries and Wages - Academic Ranks	OPERATING INSTRUCTION AND RESEARCH		TOTAL
	ALL EXCL. MEDICINE	MEDICINE	
McMaster University	-	3,132	3,132
University of Ottawa	-	2,983	2,983
Queen's University	-	2,215	2,215
University of Toronto	283	10,802	11,085
University of Western Ontario	81	3,340	3,421
Total	364	22,472	22,836

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 7 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	29,836	0	257	3,668	0	33,761	1,451	637	798	36,647	142
2. TOTAL EXPENSE (FROM TABLE 3)	29,760	0	224	3,625	0	33,609	1,201	760	1,131	36,701	0
3. NET REVENUE (EXPENSE)	76	0	33	43	0	152	250	-123	-333	-54	142
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	8	-8	0	-16	16	0	0	0	0	0	0
5. OTHER TRANSFERS	60	0	-33	-27	0	0	0	96	0	96	-96
6. INCREASE (DECREASE) FOR THE YEAR	144	-8	0	0	16	152	250	-27	-333	42	46
7. BALANCE - BEGINNING OF YEAR	-210	173	0	0	12	-25	925	-22	-552	326	1,322
8. BALANCE - END OF YEAR	-66	165	0	0	28	127	1,175	-49	-885	368	1,368

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	21,144	0	0	21,144	0	0	0	21,144	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	234	0	0	234	0	0	140	374	0
(IV) OTHER	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	21,378	0	0	21,378	0	0	140	21,518	0
(B) FEDERAL	0	0	0	0	1,320	0	0	1,320	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	131	0	0	131	0
2. FEES (A) TUITION CREDIT	7,799	0	0	7,799	0	0	0	7,799	0
(B) TUITION NON-CREDIT	0	245	0	245	0	0	0	245	0
(C) MISCELLANEOUS	293	12	1,418	1,723	0	0	0	1,723	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	637	327	964	11
5. SALES OF SERVICE AND PRODUCTS	0	0	2,250	2,250	0	0	0	2,250	0
6. INVESTMENT INCOME	189	0	0	189	0	0	3	192	131
7. MISCELLANEOUS	177	0	0	177	0	0	328	505	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	29,836	257	3,668	33,761	1,451	637	798	36,647	142

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	11,690	0	0	11,690	0	0	0	11,690
(B) OTHER INSTRUCTION AND RESEARCH	1,288	185	0	1,473	579	0	0	2,052
(C) OTHER SALARIES AND WAGES	7,352	0	848	8,200	0	0	0	8,200
TOTAL SALARIES AND WAGES	20,330	185	848	21,363	579	0	0	21,942
2. EMPLOYEE BENEFITS	2,417	13	91	2,521	41	0	0	2,562
TOTAL SALARIES AND BENEFITS	22,747	198	939	23,884	620	0	0	24,504
3. LIBRARY ACQUISITIONS	698	0	0	698	0	0	0	698
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,323	0	30	1,353	75	0	108	1,536
(B) RENTAL	19	0	0	19	0	0	0	19
(C) MAINTENANCE	220	0	0	220	0	0	0	220
5. OPERATIONAL SUPPLIES AND EXPENSES	2,373	26	194	2,593	506	20	0	3,119
6. COST OF GOODS SOLD	0	0	1,555	1,555	0	0	0	1,555
7. UTILITIES	1,315	0	142	1,457	0	0	0	1,457
8. MUNICIPAL TAXES	197	0	0	197	0	0	0	197
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	275	0	344	619	0	0	0	619
10. EXTERNALLY CONTRACTED SERVICES	156	0	0	156	0	0	0	156
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	191	0	191
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	136	136	0	198	0	334
13. LAND AND SITE SERVICES	0	0	0	0	0	0	50	50
14. BUILDINGS	0	0	0	0	0	0	973	973
15. MISCELLANEOUS	437	0	285	722	0	351	0	1,073
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	29,760	224	3,625	33,609	1,201	760	1,131	36,701

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	11,690	0	11,690	0	0	0	0	0	0	11,690
(B) OTHER INSTRUCTION AND RESEARCH	1,288	0	1,288	0	0	0	0	0	0	1,288
(C) OTHER SALARIES AND WAGES	2,200	0	2,200	1,016	559	278	1,406	1,634	259	7,352
TOTAL SALARIES AND WAGES	15,178	0	15,178	1,016	559	278	1,406	1,634	259	20,330
2. EMPLOYEE BENEFITS	1,701	0	1,701	129	62	34	190	272	29	2,417
TOTAL SALARIES AND BENEFITS	16,879	0	16,879	1,145	621	312	1,596	1,906	288	22,747
3. LIBRARY ACQUISITIONS	0	0	0	698	0	0	0	0	0	698
4. EQUIPMENT & FURNITURE (A) PURCHASE	330	0	330	15	866	0	86	26	0	1,323
(B) RENTAL	0	0	0	18	0	0	1	0	0	19
(C) MAINTENANCE	40	0	40	0	180	0	0	0	0	220
5. OPERATIONAL SUPPLIES AND EXPENSES	985	0	985	112	125	236	352	298	265	2,373
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,315	0	1,315
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	197	0	197
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	275	0	275
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	156	0	156
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	207	0	207	2	17	0	88	34	89	437
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	18,441	0	18,441	1,990	1,809	548	2,123	4,207	642	29,760

CENTRAL COMPUTING COSTS:		
	ACADEMIC	904
	NON-ACADEMIC	905
	TOTAL	1,809

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	165	0	0	165	16	0	0	16
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	173	0	0	173	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	-8	0	0	-8	16	0	0	16
5. BALANCE - BEGINNING OF YEAR	0	0	173	0	0	173	12	0	0	12
6. BALANCE - END OF YEAR	0	0	165	0	0	165	28	0	0	28

CARLETON

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	78,760	0	525	10,347	0	89,632	12,249	438	2,692	105,011	604
2. TOTAL EXPENSE (FROM TABLE 3)	78,823	0	513	10,065	0	89,401	12,112	444	3,741	105,698	0
3. NET REVENUE (EXPENSE)	-63	0	12	282	0	231	137	-6	-1,049	-687	604
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-378	378	0	-134	134	0	0	0	0	0	0
5. OTHER TRANSFERS	82	0	-12	-70	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-359	378	0	78	134	231	137	-6	-1,049	-687	604
7. BALANCE - BEGINNING OF YEAR	231	2,659	0	461	409	3,760	4,097	1,625	1,080	10,562	3,327
8. BALANCE - END OF YEAR	-128	3,037	0	539	543	3,991	4,234	1,619	31	9,875	3,931

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	56,901	0	0	56,901	0	0	0	56,901	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	521	0	0	521	24	0	2,639	3,184	0
(IV) OTHER	0	0	0	0	151	0	0	151	0
TOTAL ONTARIO GRANTS	57,422	0	0	57,422	175	0	2,639	60,236	0
(B) FEDERAL	0	0	0	0	9,820	0	0	9,820	0
(C) MUNICIPAL	0	0	0	0	2	0	0	2	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	16,710	0	0	16,710	0	0	0	16,710	0
(B) TUITION NON-CREDIT	0	525	0	525	0	0	0	525	0
(C) MISCELLANEOUS	1,722	0	3,578	5,300	0	0	0	5,300	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	250	0	0	250	1,924	401	53	2,628	526
5. SALES OF SERVICE AND PRODUCTS	0	0	6,769	6,769	0	0	0	6,769	0
6. INVESTMENT INCOME	1,455	0	0	1,455	0	301	0	1,756	44
7. MISCELLANEOUS	1,299	0	0	1,299	0	0	0	1,299	0
8. INTERFUND TRANSFERS	-98	0	0	-98	328	-264	0	-34	34
TOTAL	78,760	525	10,347	89,632	12,249	438	2,692	105,011	604

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	30,794	0	0	30,794	601	0	0	31,395
(B) OTHER INSTRUCTION AND RESEARCH	4,537	355	0	4,892	3,667	0	0	8,559
(C) OTHER SALARIES AND WAGES	20,586	0	1,658	22,244	1,409	13	0	23,666
TOTAL SALARIES AND WAGES	55,917	355	1,658	57,930	5,677	13	0	63,620
2. EMPLOYEE BENEFITS	7,109	44	200	7,353	258	0	0	7,611
TOTAL SALARIES AND BENEFITS	63,026	399	1,858	65,283	5,935	13	0	71,231
3. LIBRARY ACQUISITIONS	1,824	0	0	1,824	0	0	53	1,877
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,037	14	242	2,293	2,099	0	0	4,392
(B) RENTAL	73	0	0	73	0	0	0	73
(C) MAINTENANCE	379	0	52	431	0	0	0	431
5. OPERATIONAL SUPPLIES AND EXPENSES	4,011	42	621	4,674	2,804	58	0	7,536
6. COST OF GOODS SOLD	0	0	2,379	2,379	0	0	0	2,379
7. UTILITIES	3,317	0	692	4,009	6	0	0	4,015
8. MUNICIPAL TAXES	563	0	10	573	0	0	0	573
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	443	0	300	743	0	0	3,688	4,431
10. EXTERNALLY CONTRACTED SERVICES	1,083	0	3,300	4,383	0	0	0	4,383
11. SCHOLARSHIPS, BURSARIES, ETC.	850	0	0	850	0	373	0	1,223
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	399	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,418	58	59	1,535	1,192	0	0	2,727
16. INTERNAL COST ALLOCATIONS	-229	0	153	-76	76	0	0	0
TOTAL	78,823	513	10,065	89,401	12,112	444	3,741	105,698

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	30,794	0	30,794	0	0	0	0	0	0	30,794
(B) OTHER INSTRUCTION AND RESEARCH	4,537	0	4,537	0	0	0	0	0	0	4,537
(C) OTHER SALARIES AND WAGES	6,616	0	6,616	3,431	1,583	736	3,957	3,680	583	20,586
TOTAL SALARIES AND WAGES	41,947	0	41,947	3,431	1,583	736	3,957	3,680	583	55,917
2. EMPLOYEE BENEFITS	5,012	0	5,012	460	211	198	553	599	76	7,109
TOTAL SALARIES AND BENEFITS	46,959	0	46,959	3,891	1,794	934	4,510	4,279	659	63,026
3. LIBRARY ACQUISITIONS	0	0	0	1,824	0	0	0	0	0	1,824
4. EQUIPMENT & FURNITURE (A) PURCHASE	928	0	928	131	679	40	111	110	38	2,037
(B) RENTAL	0	0	0	0	63	0	0	10	0	73
(C) MAINTENANCE	31	0	31	39	266	11	9	16	7	379
5. OPERATIONAL SUPPLIES AND EXPENSES	2,191	0	2,191	133	105	490	301	654	137	4,011
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,317	0	3,317
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	563	0	563
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	443	0	443
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,083	0	1,083
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	850	0	0	0	850
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	625	0	625	20	34	15	342	89	293	1,418
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-15	-91	-123	0	0	-229
TOTAL	50,734	0	50,734	6,038	2,926	2,277	5,150	10,564	1,134	78,823

CENTRAL COMPUTING COSTS:		
	ACADEMIC	1,685
	NON-ACADEMIC	1,241
	TOTAL	2,926

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	273	30	0	25	245	573	510	0	0	510
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	104	94	0	0	0	198	373	0	0	373
3. OTHER	-1,781	0	0	0	1,784	3	-3	0	0	-3
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-1,612	-64	0	25	2,029	378	134	0	0	134
5. BALANCE - BEGINNING OF YEAR	1,980	94	0	85	500	2,659	409	0	0	409
6. BALANCE - END OF YEAR	368	30	0	110	2,529	3,037	543	0	0	543

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*Other Operating funds are an Operating fund reserve, $1,784 thousand; and a Plant fund reserve, $745 thousand.

GUELPH

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	92,653	0	5,980	18,076	0	116,709	37,375	5,169	980	160,233	809
2. TOTAL EXPENSE (FROM TABLE 3)	91,590	0	6,200	17,670	0	115,460	37,160	4,793	1,019	158,432	0
3. NET REVENUE (EXPENSE)	1,063	0	-220	406	0	1,249	215	376	-39	1,801	809
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-696	696	0	-599	599	0	0	0	0	0	0
5. OTHER TRANSFERS	-220	0	220	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	147	696	0	-193	599	1,249	215	376	-39	1,801	809
7. BALANCE - BEGINNING OF YEAR	263	430	0	1,041	200	1,934	5,204	3,073	160	10,371	12,184
8. BALANCE - END OF YEAR	410	1,126	0	848	799	3,183	5,419	3,449	121	12,172	12,993

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	69,159	0	0	69,159	0	0	0	69,159	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	553	0	0	553	0	0	80	633	0
(IV) OTHER	1,800	4,802	0	6,602	19,195	0	342	26,139	0
TOTAL ONTARIO GRANTS	71,512	4,802	0	76,314	19,195	0	422	95,931	0
(B) FEDERAL	0	0	0	0	13,876	1,815	26	15,717	0
(C) MUNICIPAL	88	0	0	88	6	0	0	94	0
(D) OTHER	0	0	0	0	335	0	0	335	0
2. FEES (A) TUITION CREDIT	16,895	0	0	16,895	0	0	0	16,895	0
(B) TUITION NON-CREDIT	0	1,178	0	1,178	0	0	0	1,178	0
(C) MISCELLANEOUS	741	0	10,096	10,837	0	0	0	10,837	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	3,140	2,778	0	5,918	380
5. SALES OF SERVICE AND PRODUCTS	0	0	7,691	7,691	0	0	0	7,691	0
6. INVESTMENT INCOME	1,924	0	0	1,924	0	1,466	0	3,390	0
7. MISCELLANEOUS	1,854	0	135	1,989	687	0	0	2,676	0
8. INTERFUND TRANSFERS	-361	0	154	-207	136	-890	532	-429	429
TOTAL	92,653	5,980	18,076	116,709	37,375	5,169	980	160,233	809

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	33,891	1,837	0	35,728	4,232	0	0	39,960
(B) OTHER INSTRUCTION AND RESEARCH	1,843	96	0	1,939	4,146	611	0	6,696
(C) OTHER SALARIES AND WAGES	29,189	2,036	4,744	35,969	13,056	676	0	49,701
TOTAL SALARIES AND WAGES	64,923	3,969	4,744	73,636	21,434	1,287	0	96,357
2. EMPLOYEE BENEFITS	7,380	432	430	8,242	1,947	76	0	10,265
TOTAL SALARIES AND BENEFITS	72,303	4,401	5,174	81,878	23,381	1,363	0	106,622
3. LIBRARY ACQUISITIONS	1,835	0	0	1,835	34	16	0	1,885
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,483	143	310	2,936	2,472	94	0	5,502
(B) RENTAL	986	2	23	1,011	128	0	0	1,139
(C) MAINTENANCE	1,356	29	76	1,461	244	37	0	1,742
5. OPERATIONAL SUPPLIES AND EXPENSES	7,089	1,089	3,324	11,502	7,636	1,822	0	20,960
6. COST OF GOODS SOLD	0	0	3,708	3,708	0	0	0	3,708
7. UTILITIES	2,101	301	2,280	4,682	1,095	0	0	5,777
8. MUNICIPAL TAXES	539	0	102	641	0	0	0	641
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	424	0	275	699	0	0	148	847
10. EXTERNALLY CONTRACTED SERVICES	375	24	12	411	4	10	0	425
11. SCHOLARSHIPS, BURSARIES, ETC.	262	0	0	262	143	1,117	0	1,522
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	2,016	2,016	0	0	0	2,016
13. LAND AND SITE SERVICES	0	0	42	42	0	0	0	42
14. BUILDINGS	0	0	154	154	0	0	871	1,025
15. MISCELLANEOUS	2,336	166	149	2,651	1,594	334	0	4,579
16. INTERNAL COST ALLOCATIONS	-499	45	25	-429	429	0	0	0
TOTAL	91,590	6,200	17,670	115,460	37,160	4,793	1,019	158,432

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	33,891	0	33,891	0	0	0	0	0	0	33,891
(B) OTHER INSTRUCTION AND RESEARCH	1,843	0	1,843	0	0	0	0	0	0	1,843
(C) OTHER SALARIES AND WAGES	9,840	0	9,840	3,395	2,[illegible]8	2,533	3,589	6,544	800	29,189
TOTAL SALARIES AND WAGES	45,574	0	45,574	3,395	2,488	2,533	3,589	6,544	800	64,923
2. EMPLOYEE BENEFITS	5,162	0	5,162	386	307	255	404	779	87	7,380
TOTAL SALARIES AND BENEFITS	50,736	0	50,736	3,781	2,795	2,788	3,993	7,323	887	72,303
3. LIBRARY ACQUISITIONS	0	0	0	1,835	0	0	0	0	0	1,835
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,656	0	1,656	218	162	72	292	74	9	2,483
(B) RENTAL	50	0	50	0	771	0	147	18	0	986
(C) MAINTENANCE	422	0	422	104	450	9	179	184	8	1,356
5. OPERATIONAL SUPPLIES AND EXPENSES	4,242	0	4,242	118	871	189	581	778	310	7,089
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,101	0	2,101
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	539	0	539
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	424	0	424
10. EXTERNALLY CONTRACTED SERVICES	66	0	66	0	1	0	107	156	45	375
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	262	0	0	0	262
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,095	0	1,095	30	44	181	297	237	452	2,336
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-499	0	0	0	0	-499
TOTAL	58,267	0	58,267	6,086	4,595	3,501	5,596	11,834	1,711	91,590

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,083
	NON-ACADEMIC	1,512
	TOTAL	4,595

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: GUELPH

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	521	0	505	0	0	1,026	599	0	0	599
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	330	0	0	0	0	330	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	191	0	505	0	0	696	599	0	0	599
5. BALANCE - BEGINNING OF YEAR	330	0	0	100	0	430	200	0	0	200
6. BALANCE - END OF YEAR	521	0	505	100	0	1,126	799	0	0	799

LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	27,594	0	0	3,351	0	30,945	2,851	252	1,748	35,796	109
2. TOTAL EXPENSE (FROM TABLE 3)	26,655	0	0	3,268	0	29,923	2,500	253	1,923	34,599	0
3. NET REVENUE (EXPENSE)	939	0	0	83	0	1,022	351	-1	-175	1,197	109
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-399	399	0	-83	83	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	540	399	0	0	83	1,022	351	-1	-175	1,197	109
7. BALANCE - BEGINNING OF YEAR	-852	535	0	0	178	-139	1,280	335	1,313	2,789	1,372
8. BALANCE - END OF YEAR	-312	934	0	0	261	883	1,631	334	1,138	3,986	1,481

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	17,827	0	0	17,827	0	0	0	17,827	0
(II) EXTRA FORMULA	2,233	0	0	2,233	0	0	0	2,233	0
(III) MCU GRANTS	425	0	0	425	2	0	1,432	1,859	0
(IV) OTHER	74	0	0	74	1,164	0	0	1,238	0
TOTAL ONTARIO GRANTS	20,559	0	0	20,559	1,166	0	1,432	23,157	0
(B) FEDERAL	0	0	0	0	1,619	0	0	1,619	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	6,111	0	0	6,111	0	0	0	6,111	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	308	0	1,761	2,069	0	0	0	2,069	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	166	71	216	453	109
5. SALES OF SERVICE AND PRODUCTS	0	0	1,581	1,581	0	0	0	1,581	0
6. INVESTMENT INCOME	440	0	0	440	0	175	150	765	0
7. MISCELLANEOUS	27	0	13	40	0	0	1	41	0
8. INTERFUND TRANSFERS	149	0	-4	145	-100	6	-51	0	0
TOTAL	27,594	0	3,351	30,945	2,851	252	1,748	35,796	109

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	10,828	0	0	10,828	54	0	0	10,882
(B) OTHER INSTRUCTION AND RESEARCH	1,475	0	0	1,475	0	0	0	1,475
(C) OTHER SALARIES AND WAGES	6,948	0	490	7,438	1,342	0	0	8,780
TOTAL SALARIES AND WAGES	19,251	0	490	19,741	1,396	0	0	21,137
2. EMPLOYEE BENEFITS	2,237	0	50	2,287	72	0	0	2,359
TOTAL SALARIES AND BENEFITS	21,488	0	540	22,028	1,468	0	0	23,496
3. LIBRARY ACQUISITIONS	613	0	0	613	17	0	0	630
4. EQUIPMENT & FURNITURE (A) PURCHASE	437	0	9	446	314	7	1,088	1,855
(B) RENTAL	16	0	0	16	2	0	0	18
(C) MAINTENANCE	179	0	1	180	54	0	0	234
5. OPERATIONAL SUPPLIES AND EXPENSES	1,339	0	391	1,730	247	2	28	2,007
6. COST OF GOODS SOLD	0	0	968	968	0	0	0	968
7. UTILITIES	1,341	0	253	1,594	4	0	0	1,598
8. MUNICIPAL TAXES	177	0	0	177	0	0	0	177
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	545	545
10. EXTERNALLY CONTRACTED SERVICES	99	0	933	1,032	0	0	0	1,032
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	240	0	240
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	170	170	0	0	0	170
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	258	258
15. MISCELLANEOUS	941	0	17	958	405	4	4	1,371
16. INTERNAL COST ALLOCATIONS	25	0	-14	11	-11	0	0	0
TOTAL	26,655	0	3,268	29,923	2,500	253	1,923	34,599

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	10,828	0	10,828	0	0	0	0	0	0	10,828
(B) OTHER INSTRUCTION AND RESEARCH	1,475	0	1,475	0	0	0	0	0	0	1,475
(C) OTHER SALARIES AND WAGES	1,831	0	1,831	892	480	333	1,557	1,729	126	6,948
TOTAL SALARIES AND WAGES	14,134	0	14,134	892	480	333	1,557	1,729	126	19,251
2. EMPLOYEE BENEFITS	1,537	0	1,537	107	55	35	204	219	80	2,237
TOTAL SALARIES AND BENEFITS	15,671	0	15,671	999	535	368	1,761	1,948	206	21,488
3. LIBRARY ACQUISITIONS	0	0	0	613	0	0	0	0	0	613
4. EQUIPMENT & FURNITURE (A) PURCHASE	239	0	239	23	19	8	127	26	-5	437
(B) RENTAL	8	0	8	0	3	0	4	1	0	16
(C) MAINTENANCE	22	0	22	4	123	1	24	4	1	179
5. OPERATIONAL SUPPLIES AND EXPENSES	657	0	657	1	50	122	178	301	30	1,339
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,341	0	1,341
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	177	0	177
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	49	0	0	0	50	0	99
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	500	0	500	7	5	19	152	41	217	941
16. INTERNAL COST ALLOCATIONS	-9	0	-9	0	0	14	20	0	0	25
TOTAL	17,088	0	17,088	1,696	735	532	2,266	3,889	449	26,655

CENTRAL COMPUTING COSTS:		
	ACADEMIC	387
	NON-ACADEMIC	348
	TOTAL	735

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	75	0	0	12	405	492	89	0	4	93
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	77	0	0	16	0	93	5	0	5	10
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-2	0	0	-4	405	399	84	0	-1	83
5. BALANCE - BEGINNING OF YEAR	431	0	0	104	0	535	143	0	35	178
6. BALANCE - END OF YEAR	429	0	0	100	405	934	227	0	34	261

*Other Operating funds are for University Renewal and are to be allocated at the discretion of the President.

**Other Ancillary funds are for Parking, $30 thousand; and the Bookstore, $4 thousand.

LAURENTIAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	26,564	0	96	3,390	0	30,050	2,219	973	140	33,382	33
2. TOTAL EXPENSE (FROM TABLE 3)	25,679	0	95	3,192	0	28,966	2,066	666	150	31,848	0
3. NET REVENUE (EXPENSE)	885	0	1	198	0	1,084	153	307	-10	1,534	33
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-491	491	0	-39	39	0	0	0	0	0	0
5. OTHER TRANSFERS	1	0	-1	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	395	491	0	159	39	1,084	153	307	-10	1,534	33
7. BALANCE - BEGINNING OF YEAR	-1,775	433	0	-99	325	-1,116	781	842	1,932	2,439	728
8. BALANCE - END OF YEAR	-1,380	924	0	60	364	-32	934	1,149	1,922	3,973	761

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	15,864	0	0	15,864	0	0	0	15,864	0
(II) EXTRA FORMULA	3,991	0	0	3,991	0	0	0	3,991	0
(III) MCU GRANTS	637	0	0	637	0	0	130	767	0
(IV) OTHER	0	0	0	0	491	48	0	539	0
TOTAL ONTARIO GRANTS	20,492	0	0	20,492	491	48	130	21,161	0
(B) FEDERAL	0	0	0	0	1,519	229	0	1,748	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	126	6	0	132	0
2. FEES (A) TUITION CREDIT	5,246	0	0	5,246	0	0	0	5,246	0
(B) TUITION NON-CREDIT	0	96	0	96	0	0	0	96	0
(C) MISCELLANEOUS	372	0	1,173	1,545	0	0	0	1,545	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	83	295	0	378	15
5. SALES OF SERVICE AND PRODUCTS	0	0	2,228	2,228	0	0	0	2,228	0
6. INVESTMENT INCOME	54	0	0	54	0	213	242	509	0
7. MISCELLANEOUS	242	0	0	242	0	115	0	357	0
8. INTERFUND TRANSFERS	158	0	-11	147	0	67	-232	-18	18
TOTAL	26,564	96	3,390	30,050	2,219	973	140	33,382	33

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	11,302	22	0	11,324	96	1	0	11,421
(B) OTHER INSTRUCTION AND RESEARCH	340	0	0	340	614	10	0	964
(C) OTHER SALARIES AND WAGES	6,363	5	535	6,903	335	59	0	7,297
TOTAL SALARIES AND WAGES	18,005	27	535	18,567	1,045	70	0	19,682
2. EMPLOYEE BENEFITS	2,367	1	58	2,426	47	5	0	2,478
TOTAL SALARIES AND BENEFITS	20,372	28	593	20,993	1,092	75	0	22,160
3. LIBRARY ACQUISITIONS	510	0	0	510	0	0	0	510
4. EQUIPMENT & FURNITURE (A) PURCHASE	481	0	25	506	144	116	0	766
(B) RENTAL	60	0	69	129	0	7	0	136
(C) MAINTENANCE	199	0	6	205	0	0	0	205
5. OPERATIONAL SUPPLIES AND EXPENSES	1,153	60	172	1,385	620	189	0	2,194
6. COST OF GOODS SOLD	0	0	1,242	1,242	0	0	0	1,242
7. UTILITIES	1,296	0	223	1,519	0	0	0	1,519
8. MUNICIPAL TAXES	167	0	0	167	0	0	0	167
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	136	0	46	182	0	26.	0	208
10. EXTERNALLY CONTRACTED SERVICES	583	0	277	860	0	0	0	860
11. SCHOLARSHIPS, BURSARIES, ETC.	4	0	0	4	0	228	0	232
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	405	405	0	0	0	405
13. LAND AND SITE SERVICES	0	0	14	14	0	0	76	90
14. BUILDINGS	0	0	0	0	0	0	74	74
15. MISCELLANEOUS	853	7	7	867	188	25	0	1,080
16. INTERNAL COST ALLOCATIONS	-135	0	113	-22	22	0	0	0
TOTAL	25,679	95	3,192	28,966	2,066	666	150	31,848

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	11,302	0	11,302	0	0	0	0	0	0	11,302
(B) OTHER INSTRUCTION AND RESEARCH	340	0	340	0	0	0	0	0	0	340
(C) OTHER SALARIES AND WAGES	1,796	0	1,796	1,055	325	172	1,652	1,113	250	6,363
TOTAL SALARIES AND WAGES	13,438	0	13,438	1,055	325	172	1,652	1,113	250	18,005
2. EMPLOYEE BENEFITS	1,744	0	1,744	134	42	18	235	177	17	2,367
TOTAL SALARIES AND BENEFITS	15,182	0	15,182	1,189	367	190	1,887	1,290	267	20,372
3. LIBRARY ACQUISITIONS	0	0	0	510	0	0	0	0	0	510
4. EQUIPMENT & FURNITURE (A) PURCHASE	208	0	208	6	172	5	45	29	16	481
(B) RENTAL	42	0	42	12	0	0	6	0	0	60
(C) MAINTENANCE	12	0	12	6	167	0	8	0	6	199
5. OPERATIONAL SUPPLIES AND EXPENSES	581	0	581	16	44	44	189	178	101	1,153
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,296	0	1,296
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	167	0	167
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	136	0	136
10. EXTERNALLY CONTRACTED SERVICES	5	0	5	59	0	0	25	471	23	583
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	4	0	0	0	4
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	417	0	417	9	6	112	153	44	112	853
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-135	0	0	-135
TOTAL	16,447	0	16,447	1,807	756	355	2,178	3,611	525	25,679

CENTRAL COMPUTING COSTS:		
	ACADEMIC	378
	NON-ACADEMIC	378
	TOTAL	756

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAURENTIAN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	167	539	12	150	868	45	0	0	45
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	98	277	2	0	377	6	0	0	6
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	69	262	10	150	491	39	0	0	39
5. BALANCE - BEGINNING OF YEAR	0	98	277	58	0	433	325	0	0	325
6. BALANCE - END OF YEAR	0	167	539	68	150	924	364	0	0	364

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*Other Operating funds are for equipment and library acquisitions, $150 thousand.

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,430	0	0	226	0	2,656	0	0	0	2,656	14
2. TOTAL EXPENSE (FROM TABLE 3)	2,661	0	0	261	0	2,922	0	0	0	2,922	0
3. NET REVENUE (EXPENSE)	-231	0	0	-35	0	-266	0	0	0	-266	14
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-35	0	0	35	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-266	0	0	0	0	-266	0	0	0	-266	14
7. BALANCE - BEGINNING OF YEAR	-368	0	0	0	0	-368	0	0	473	105	86
8. BALANCE - END OF YEAR	-634	0	0	0	0	-634	0	0	473	-161	100

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	1,640	0	0	1,640	0	0	0	1,640	0
(II) EXTRA FORMULA	191	0	0	191	0	0	0	191	0
(III) MCU GRANTS	9	0	0	9	0	0	0	9	0
(IV) OTHER	25	0	0	25	0	0	0	25	0
TOTAL ONTARIO GRANTS	1,865	0	0	1,865	0	0	0	1,865	0
(B) FEDERAL	0	0	0	0	0	0	0	0	0
(C) MUNICIPAL	40	0	0	40	0	0	0	40	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	517	0	0	517	0	0	0	517	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	0	0	0	14
5. SALES OF SERVICE AND PRODUCTS	0	0	226	226	0	0	0	226	0
6. INVESTMENT INCOME	0	0	0	0	0	0	0	0	0
7. MISCELLANEOUS	8	0	0	8	0	0	0	8	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	2,430	0	226	2,656	0	0	0	2,656	14

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,263	0	0	1,263	0	0	0	1,263
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	724	0	121	845	0	0	0	845
TOTAL SALARIES AND WAGES	1,987	0	121	2,108	0	0	0	2,108
2. EMPLOYEE BENEFITS	177	0	8	185	0	0	0	185
TOTAL SALARIES AND BENEFITS	2,164	0	129	2,293	0	0	0	2,293
3. LIBRARY ACQUISITIONS	85	0	0	85	0	0	0	85
4. EQUIPMENT & FURNITURE (A) PURCHASE	60	0	0	60	0	0	0	60
(B) RENTAL	0	0	0	0	0	0	0	0
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	118	0	4	122	0	0	0	122
6. COST OF GOODS SOLD	0	0	128	128	0	0	0	128
7. UTILITIES	58	0	0	58	0	0	0	58
8. MUNICIPAL TAXES	9	0	0	9	0	0	0	9
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	30	0	0	30	0	0	0	30
10. EXTERNALLY CONTRACTED SERVICES	23	0	0	23	0	0	0	23
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	114	0	0	114	0	0	0	114
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2,661	0	261	2,922	0	0	0	2,922

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,263	0	1,263	0	0	0	0	0	0	1,263
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	256	0	33	356	79	0	724
TOTAL SALARIES AND WAGES	1,263	0	1,263	256	0	33	356	79	0	1,987
2. EMPLOYEE BENEFITS	113	0	113	23	0	3	31	7	0	177
TOTAL SALARIES AND BENEFITS	1,376	0	1,376	279	0	36	387	86	0	2,164
3. LIBRARY ACQUISITIONS	0	0	0	85	0	0	0	0	0	85
4. EQUIPMENT & FURNITURE (A) PURCHASE	2	0	2	23	0	0	26	9	0	60
(B) RENTAL	0	0	0	0	0	0	0	0	0	0
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	34	0	34	11	14	11	48	0	0	118
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	58	0	58
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9	0	9
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	30	0	30
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	23	0	23
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	24	0	24	1	0	35	45	9	0	114
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,436	0	1,436	399	14	82	506	224	0	2,661

CENTRAL COMPUTING COSTS:		
	ACADEMIC	14
	NON-ACADEMIC	0
	TOTAL	14

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR	0	0	0	0	0	0	0	0	0	0

NIPISSING

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	5,456	0	0	0	0	5,456	124	6	6	5,592	10
2. TOTAL EXPENSE (FROM TABLE 3)	5,380	0	0	0	0	5,380	117	6	0	5,503	0
3. NET REVENUE (EXPENSE)	76	0	0	0	0	76	7	0	6	89	10
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	49	-49	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	125	-49	0	0	0	76	7	0	6	89	10
7. BALANCE - BEGINNING OF YEAR	369	230	0	0	0	599	9	278	4	890	769
8. BALANCE - END OF YEAR	494	181	0	0	0	675	16	278	10	979	779

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	3,639	0	0	3,639	0	0	0	3,639	0
(II) EXTRA FORMULA	449	0	0	449	0	0	0	449	0
(III) MCU GRANTS	72	0	0	72	0	0	0	72	0
(IV) OTHER	0	0	0	0	56	0	0	56	0
TOTAL ONTARIO GRANTS	4,160	0	0	4,160	56	0	0	4,216	0
(B) FEDERAL	0	0	0	0	68	0	0	68	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,119	0	0	1,119	0	0	0	1,119	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	23	0	0	23	0	0	0	23	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	6	0	6	0
5. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
6. INVESTMENT INCOME	121	0	0	121	0	0	6	127	10
7. MISCELLANEOUS	33	0	0	33	0	0	0	33	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	5,456	0	0	5,456	124	6	6	5,592	10

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,970	0	0	1,970	0	0	0	1,970
(B) OTHER INSTRUCTION AND RESEARCH	521	0	0	521	23	0	0	544
(C) OTHER SALARIES AND WAGES	880	0	0	880	40	0	0	920
TOTAL SALARIES AND WAGES	3,371	0	0	3,371	63	0	0	3,434
2. EMPLOYEE BENEFITS	354	0	0	354	9	0	0	363
TOTAL SALARIES AND BENEFITS	3,725	0	0	3,725	72	0	0	3,797
3. LIBRARY ACQUISITIONS	78	0	0	78	0	0	0	78
4. EQUIPMENT & FURNITURE (A) PURCHASE	137	0	0	137	0	0	0	137
(B) RENTAL	3	0	0	3	0	0	0	3
(C) MAINTENANCE	15	0	0	15	0	0	0	15
5. OPERATIONAL SUPPLIES AND EXPENSES	266	0	0	266	28	0	0	294
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	53	0	0	53	0	0	0	53
8. MUNICIPAL TAXES	17	0	0	17	0	0	0	17
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	6	0	0	6	0	0	0	6
10. EXTERNALLY CONTRACTED SERVICES	120	0	0	120	0	0	0	120
11. SCHOLARSHIPS, BURSARIES, ETC.	33	0	0	33	0	6	0	39
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	485	0	0	485	0	0	0	485
15. MISCELLANEOUS	442	0	0	442	17	0	0	459
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	5,380	0	0	5,380	117	6	0	5,503

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPISSING

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,970	0	1,970	0	0	0	0	0	0	1,970
(B) OTHER INSTRUCTION AND RESEARCH	521	0	521	0	0	0	0	0	0	521
(C) OTHER SALARIES AND WAGES	0	0	0	66	0	55	539	220	0	880
TOTAL SALARIES AND WAGES	2,491	0	2,491	66	0	55	539	220	0	3,371
2. EMPLOYEE BENEFITS	247	0	247	6	0	7	70	24	0	354
TOTAL SALARIES AND BENEFITS	2,738	0	2,738	72	0	62	609	244	0	3,725
3. LIBRARY ACQUISITIONS	0	0	0	78	0	0	0	0	0	78
4. EQUIPMENT & FURNITURE (A) PURCHASE	44	0	44	0	0	14	0	79	0	137
(B) RENTAL	3	0	3	0	0	0	0	0	0	3
(C) MAINTENANCE	0	0	0	0	0	0	15	0	0	15
5. OPERATIONAL SUPPLIES AND EXPENSES	72	0	72	15	0	61	118	0	0	266
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	53	0	53
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17	0	17
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	6	0	6
10. EXTERNALLY CONTRACTED SERVICES	5	0	5	0	0	0	0	115	0	120
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	33	0	0	0	33
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	485	0	485
15. MISCELLANEOUS	253	0	253	0	0	121	47	21	0	442
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	3,115	0	3,115	165	0	291	789	1,020	0	5,380

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	49	49	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	-49	-49	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	143	0	0	0	87	230	0	0	0	0
6. BALANCE - END OF YEAR	143	0	0	0	38	181	0	0	0	0

*Other Operating funds are for a Library Reserve, $17 thousand; new program development, $18 thousand; and Student Athletics, $3 thousand.

HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	975	0	0	33	0	1,008	21	0	0	1,029	0
2. TOTAL EXPENSE (FROM TABLE 3)	965	0	0	14	0	979	21	0	0	1,000	0
3. NET REVENUE (EXPENSE)	10	0	0	19	0	29	0	0	0	29	0
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	19	0	0	-19	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	29	0	0	0	0	29	0	0	0	29	0
7. BALANCE - BEGINNING OF YEAR	-44	0	0	0	0	-44	0	0	0	-44	0
8. BALANCE - END OF YEAR	-15	0	0	0	0	-15	0	0	0	-15	0

144

145

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	527	0	0	527	0	0	0	527	0
(II) EXTRA FORMULA	207	0	0	207	0	0	0	207	0
(III) MCU GRANTS	77	0	0	77	0	0	0	77	0
(IV) OTHER	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	811	0	0	811	0	0	0	811	0
(B) FEDERAL	0	0	0	0	0	0	0	0	0
(C) MUNICIPAL	6	0	0	6	0	0	0	6	0
(D) OTHER	2	0	0	2	21	0	0	23	0
2. FEES (A) TUITION CREDIT	117	0	0	117	0	0	0	117	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	8	0	0	8	0	0	0	8	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	20	0	0	20	0	0	0	20	0
5. SALES OF SERVICE AND PRODUCTS	0	0	33	33	0	0	0	33	0
6. INVESTMENT INCOME	6	0	0	6	0	0	0	6	0
7. MISCELLANEOUS	5	0	0	5	0	0	0	5	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	975	0	33	1,008	21	0	0	1,029	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	432	0	0	432	0	0	0	432
(B) OTHER INSTRUCTION AND RESEARCH	7	0	0	7	15	0	0	22
(C) OTHER SALARIES AND WAGES	206	0	0	206	0	0	0	206
TOTAL SALARIES AND WAGES	645	0	0	645	15	0	0	660
2. EMPLOYEE BENEFITS	71	0	0	71	0	0	0	71
TOTAL SALARIES AND BENEFITS	716	0	0	716	15	0	0	731
3. LIBRARY ACQUISITIONS	18	0	0	18	0	0	0	18
4. EQUIPMENT & FURNITURE (A) PURCHASE	27	0	0	27	0	0	0	27
(B) RENTAL	16	0	0	16	0	0	0	16
(C) MAINTENANCE	6	0	0	6	0	0	0	6
5. OPERATIONAL SUPPLIES AND EXPENSES	42	0	0	42	6	0	0	48
6. COST OF GOODS SOLD	0	0	13	13	0	0	0	13
7. UTILITIES	23	0	0	23	0	0	0	23
8. MUNICIPAL TAXES	1	0	0	1	0	0	0	1
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	11	0	0	11	0	0	0	11
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	6	0	1	7	0	0	0	7
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	99	0	0	99	0	0	0	99
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	965	0	14	979	21	0	0	1,000

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	432	0	432	0	0	0	0	0	0	432
(B) OTHER INSTRUCTION AND RESEARCH	7	0	7	0	0	0	0	0	0	7
(C) OTHER SALARIES AND WAGES	27	0	27	46	0	0	118	14	1	206
TOTAL SALARIES AND WAGES	466	0	466	46	0	0	118	14	1	645
2. EMPLOYEE BENEFITS	48	0	48	6	0	0	16	1	0	71
TOTAL SALARIES AND BENEFITS	514	0	514	52	0	0	134	15	1	716
3. LIBRARY ACQUISITIONS	0	0	0	18	0	0	0	0	0	18
4. EQUIPMENT & FURNITURE (A) PURCHASE	14	0	14	5	0	0	8	0	0	27
(B) RENTAL	7	0	7	0	0	0	9	0	0	16
(C) MAINTENANCE	6	0	6	0	0	0	0	0	0	6
5. OPERATIONAL SUPPLIES AND EXPENSES	17	0	17	4	0	0	18	2	1	42
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	23	0	23
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1	0	1
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	11	0	11
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	6	0	6
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	44	0	44	0	0	0	32	23	0	99
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	602	0	602	79	0	0	201	81	2	965

150

CENTRAL COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

151

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: HEARST

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR	0	0	0	0	0	0	0	0	0	0

McMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: MCMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	101,860	0	519	15,250	0	117,629	55,460	17,012	4,133	194,234	2,518
2. TOTAL EXPENSE (FROM TABLE 3)	101,265	0	594	15,138	0	116,997	50,451	18,032	1,447	186,927	0
3. NET REVENUE (EXPENSE)	595	0	-75	112	0	632	5,009	-1,020	2,686	7,307	2,518
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-319	319	0	-108	108	0	0	0	0	0	0
5. OTHER TRANSFERS	-71	0	75	-4	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	205	319	0	0	108	632	5,009	-1,020	2,686	7,307	2,518
7. BALANCE - BEGINNING OF YEAR	900	4,301	0	0	1,552	6,753	7,546	4,195	2,465	20,959	54,493
8. BALANCE - END OF YEAR	1,105	4,620	0	0	1,660	7,385	12,555	3,175	5,151	28,266	57,011

Note: In addition to the above revenue and expenses, $3,132 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: MCMASTER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	76,588	0	0	76,588	0	0	0	76,588	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	589	0	0	589	3	0	606	1,198	0
(IV) OTHER	0	0	0	0	7,792	0	59	7,851	0
TOTAL ONTARIO GRANTS	77,177	0	0	77,177	7,795	0	665	85,637	0
(B) FEDERAL	0	0	0	0	32,044	0	0	32,044	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	16,805	0	0	16,805	0	0	0	16,805	0
(B) TUITION NON-CREDIT	0	519	0	519	0	0	0	519	0
(C) MISCELLANEOUS	911	0	5,365	6,276	0	0	0	6,276	0
3. BORROWINGS	0	0	0	0	0	0	31	31	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	85	0	0	85	15,394	11,992	0	27,471	1,057
5. SALES OF SERVICE AND PRODUCTS	0	0	9,840	9,840	0	0	0	9,840	0
6. INVESTMENT INCOME	2,638	0	0	2,638	0	5,420	257	8,315	1,461
7. MISCELLANEOUS	4,094	0	76	4,170	0	0	3,126	7,296	0
8. INTERFUND TRANSFERS	150	0	-31	119	227	-400	54	0	0
TOTAL	101,860	519	15,250	117,629	55,460	17,012	4,133	194,234	2,518

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: MCMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	37,800	212	0	38,012	9,895	4,905	0	52,812
(B) OTHER INSTRUCTION AND RESEARCH	4,727	0	0	4,727	0	0	0	4,727
(C) OTHER SALARIES AND WAGES	27,692	150	3,832	31,674	16,183	4,018	0	51,875
TOTAL SALARIES AND WAGES	70,219	362	3,832	74,413	26,078	8,923	0	109,414
2. EMPLOYEE BENEFITS	9,404	24	474	9,902	2,147	2,110	0	14,159
TOTAL SALARIES AND BENEFITS	79,623	386	4,306	84,315	28,225	11,033	0	123,573
3. LIBRARY ACQUISITIONS	3,485	0	0	3,485	0	121	0	3,606
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,822	5	105	2,932	6,480	2,961	219	12,592
(B) RENTAL	66	0	0	66	77	0	0	143
(C) MAINTENANCE	272	0	35	307	16	0	0	323
5. OPERATIONAL SUPPLIES AND EXPENSES	7,345	195	2,464	10,004	12,538	1,270	0	23,812
6. COST OF GOODS SOLD	0	0	5,666	5,666	0	0	0	5,666
7. UTILITIES	3,700	0	938	4,638	0	0	0	4,638
8. MUNICIPAL TAXES	573	0	35	608	0	0	0	608
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	285	0	736	1,021	0	0	0	1,021
10. EXTERNALLY CONTRACTED SERVICES	1,741	0	0	1,741	0	0	0	1,741
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,525	0	2,525
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	597	597	0	0	0	597
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,228	1,228
15. MISCELLANEOUS	1,765	8	106	1,879	2,961	14	0	4,854
16. INTERNAL COST ALLOCATIONS	-412	0	150	-262	154	108	0	0
TOTAL	101,265	594	15,138	116,997	50,451	18,032	1,447	186,927

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: MCMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	32,046	5,754	37,800	0	0	0	0	0	0	37,800
(B) OTHER INSTRUCTION AND RESEARCH	4,317	410	4,727	0	0	0	0	0	0	4,727
(C) OTHER SALARIES AND WAGES	6,479	2,143	8,622	3,938	2,619	1,377	4,791	5,472	873	27,692
TOTAL SALARIES AND WAGES	42,842	8,307	51,149	3,938	2,619	1,377	4,791	5,472	873	70,219
2. EMPLOYEE BENEFITS	5,333	1,659	6,992	531	343	159	655	618	106	9,404
TOTAL SALARIES AND BENEFITS	48,175	9,966	58,141	4,469	2,962	1,536	5,446	6,090	979	79,623
3. LIBRARY ACQUISITIONS	0	0	0	3,485	0	0	0	0	0	3,485
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,685	17	1,702	40	788	98	89	80	25	2,822
(B) RENTAL	10	0	10	53	0	0	0	1	2	66
(C) MAINTENANCE	127	29	156	20	57	1	10	7	21	272
5. OPERATIONAL SUPPLIES AND EXPENSES	3,452	733	4,185	392	595	337	838	636	362	7,345
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,700	0	3,700
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	573	0	573
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	285	0	285
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,741	0	1,741
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	752	12	764	20	24	85	74	163	635	1,765
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-412	0	0	0	0	-412
TOTAL	54,201	10,757	64,958	8,479	4,014	2,057	6,457	13,276	2,024	101,265

CENTRAL COMPUTING COSTS:		
	ACADEMIC	2,181
	NON-ACADEMIC	1,833
	TOTAL	4,014

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: MCMASTER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,758	0	0	1,758	827	0	0	827
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	1,372	1	66	1,439	719	0	0	719
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	386	-1	-66	319	108	0	0	108
5. BALANCE - BEGINNING OF YEAR	18	0	2,023	868	1,392	4,301	1,552	0	0	1,552
6. BALANCE - END OF YEAR	18	0	2,409	867	1,326	4,620	1,660	0	0	1,660

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*Other Operating funds are for Assistance to Graduate Students, $741 thousand; Future Pension Liabilities, $367 thousand; Reserve Fund for Metrication, $123 thousand; Utility Reserve, $50 thousand; and Noise Abatement, $45 thousand.

O.C.A.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	10,018	0	0	437	0	10,455	0	84	40	10,579	0
2. TOTAL EXPENSE (FROM TABLE 3)	9,720	0	0	480	0	10,200	0	79	0	10,279	0
3. NET REVENUE (EXPENSE)	298	0	0	-43	0	255	0	5	40	300	0
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-82	82	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	216	82	0	-43	0	255	0	5	40	300	0
7. BALANCE - BEGINNING OF YEAR	583	0	0	0	0	583	0	33	338	954	16
8. BALANCE - END OF YEAR	799	82	0	-43	0	838	0	38	378	1,254	16

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1985
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	7,344	0	0	7,344	0	0	0	7,344	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	64	0	0	64	0	0	0	64	0
(IV) OTHER	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	7,408	0	0	7,408	0	0	0	7,408	0
(B) FEDERAL	0	0	0	0	0	0	0	0	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2,089	0	0	2,089	0	0	0	2,089	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	239	0	0	239	0	0	0	239	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	1	0	0	1	0	82	7	90	0
5. SALES OF SERVICE AND PRODUCTS	0	0	437	437	0	0	0	437	0
6. INVESTMENT INCOME	250	0	0	250	0	2	33	285	0
7. MISCELLANEOUS	31	0	0	31	0	0	0	31	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	10,018	0	437	10,455	0	84	40	10,579	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	4,714	0	0	4,714	0	0	0	4,714
(B) OTHER INSTRUCTION AND RESEARCH	128	0	0	128	0	0	0	128
(C) OTHER SALARIES AND WAGES	2,169	0	116	2,285	0	0	0	2,285
TOTAL SALARIES AND WAGES	7,011	0	116	7,127	0	0	0	7,127
2. EMPLOYEE BENEFITS	644	0	5	649	0	0	0	649
TOTAL SALARIES AND BENEFITS	7,655	0	121	7,776	0	0	0	7,776
3. LIBRARY ACQUISITIONS	51	0	0	51	0	0	0	51
4. EQUIPMENT & FURNITURE (A) PURCHASE	131	0	0	131	0	0	0	131
(B) RENTAL	28	0	0	28	0	0	0	28
(C) MAINTENANCE	25	0	0	25	0	0	0	25
5. OPERATIONAL SUPPLIES AND EXPENSES	830	0	0	830	0	0	0	830
6. COST OF GOODS SOLD	0	0	359	359	0	0	0	359
7. UTILITIES	243	0	0	243	0	0	0	243
8. MUNICIPAL TAXES	64	0	0	64	0	0	0	64
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	171	0	0	171	0	0	0	171
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	79	0	79
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	522	0	0	522	0	0	0	522
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	9,720	0	480	10,200	0	79	0	10,279

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1985
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	4,714	0	4,714	0	0	0	0	0	0	4,714
(B) OTHER INSTRUCTION AND RESEARCH	128	0	128	0	0	0	0	0	0	128
(C) OTHER SALARIES AND WAGES	567	0	567	282	0	138	750	375	57	2,169
TOTAL SALARIES AND WAGES	5,409	0	5,409	282	0	138	750	375	57	7,011
2. EMPLOYEE BENEFITS	453	0	453	33	0	13	97	44	4	644
TOTAL SALARIES AND BENEFITS	5,862	0	5,862	315	0	151	847	419	61	7,655
3. LIBRARY ACQUISITIONS	0	0	0	51	0	0	0	0	0	51
4. EQUIPMENT & FURNITURE (A) PURCHASE	94	0	94	6	0	2	23	1	5	131
(B) RENTAL	2	0	2	0	0	0	26	0	0	28
(C) MAINTENANCE	2	0	2	0	0	0	16	7	0	25
5. OPERATIONAL SUPPLIES AND EXPENSES	443	0	443	39	0	11	70	173	94	830
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	243	0	243
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	64	0	64
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	171	0	171
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	73	0	73	1	0	2	54	118	274	522
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	6,476	0	6,476	412	0	166	1,036	1,196	434	9,720

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1985
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	82	82	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	82	82	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR	0	0	0	0	82	82	0	0	0	0

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*Other Operating funds are for the costs of Sabbaticals, $82 thousand.

O.I.S.E.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	22,292	0	24	1,418	0	23,734	2,393	21	0	26,148	24
2. TOTAL EXPENSE (FROM TABLE 3)	22,646	0	24	963	0	23,633	2,392	14	0	26,039	0
3. NET REVENUE (EXPENSE)	-354	0	0	455	0	101	1	7	0	109	24
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-597	597	0	40	-40	0	0	0	0	0	0
5. OTHER TRANSFERS	456	0	0	-495	0	-39	-1	0	0	-40	40
6. INCREASE (DECREASE) FOR THE YEAR	-495	597	0	0	-40	62	0	7	0	69	64
7. BALANCE - BEGINNING OF YEAR	821	3,109	0	0	86	4,016	0	37	0	4,053	117
8. BALANCE - END OF YEAR	326	3,706	0	0	46	4,078	0	44	0	4,122	181

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	16,340	0	0	16,340	0	0	0	16,340	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	-84	0	0	-84	0	0	0	-84	0
(IV) OTHER	3,730	0	0	3,730	615	0	0	4,345	0
TOTAL ONTARIO GRANTS	19,986	0	0	19,986	615	0	0	20,601	0
(B) FEDERAL	0	0	0	0	1,344	0	0	1,344	0
(C) MUNICIPAL	0	0	0	0	111	0	0	111	0
(D) OTHER	0	0	0	0	38	0	0	38	0
2. FEES (A) TUITION CREDIT	1,641	0	0	1,641	0	0	0	1,641	0
(B) TUITION NON-CREDIT	0	24	0	24	0	0	0	24	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	285	2	0	287	24
5. SALES OF SERVICE AND PRODUCTS	0	0	1,418	1,418	0	0	0	1,418	0
6. INVESTMENT INCOME	580	0	0	580	0	19	0	599	0
7. MISCELLANEOUS	85	0	0	85	0	0	0	85	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	22,292	24	1,418	23,734	2,393	21	0	26,148	24

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	8,182	0	0	8,182	221	0	0	8,403
(B) OTHER INSTRUCTION AND RESEARCH	1,875	0	0	1,875	792	0	0	2,667
(C) OTHER SALARIES AND WAGES	5,550	21	476	6,047	340	0	0	6,387
TOTAL SALARIES AND WAGES	15,607	21	476	16,104	1,353	0	0	17,457
2. EMPLOYEE BENEFITS	1,791	3	69	1,863	151	0	0	2,014
TOTAL SALARIES AND BENEFITS	17,398	24	545	17,967	1,504	0	0	19,471
3. LIBRARY ACQUISITIONS	197	0	0	197	0	0	0	197
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,074	0	20	1,094	97	0	0	1,191
(B) RENTAL	40	0	0	40	4	0	0	44
(C) MAINTENANCE	97	0	6	103	6	0	0	109
5. OPERATIONAL SUPPLIES AND EXPENSES	441	0	369	810	216	0	0	1,026
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	302	0	0	302	0	0	0	302
8. MUNICIPAL TAXES	31	0	0	31	0	0	0	31
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	75	0	0	75	0	0	0	75
10. EXTERNALLY CONTRACTED SERVICES	2,257	0	0	2,257	0	0	0	2,257
11. SCHOLARSHIPS, BURSARIES, ETC.	504	0	0	504	0	0	0	504
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	451	0	23	474	344	14	0	832
16. INTERNAL COST ALLOCATIONS	-221	0	0	-221	221	0	0	0
TOTAL	22,646	24	963	23,633	2,392	14	0	26,039

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	8,182	0	8,182	0	0	0	0	0	0	8,182
(B) OTHER INSTRUCTION AND RESEARCH	1,875	0	1,875	0	0	0	0	0	0	1,875
(C) OTHER SALARIES AND WAGES	2,740	0	2,740	1,012	318	0	1,084	345	51	5,550
TOTAL SALARIES AND WAGES	12,797	0	12,797	1,012	318	0	1,084	345	51	15,607
2. EMPLOYEE BENEFITS	1,498	0	1,498	105	32	0	119	33	4	1,791
TOTAL SALARIES AND BENEFITS	14,295	0	14,295	1,117	350	0	1,203	378	55	17,398
3. LIBRARY ACQUISITIONS	0	0	0	197	0	0	0	0	0	197
4. EQUIPMENT & FURNITURE (A) PURCHASE	550	0	550	21	249	0	4	250	0	1,074
(B) RENTAL	39	0	39	0	0	0	0	1	0	40
(C) MAINTENANCE	-20	0	-20	3	36	0	11	67	0	97
5. OPERATIONAL SUPPLIES AND EXPENSES	202	0	202	71	70	0	79	17	2	441
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	302	0	302
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	31	0	31
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	75	0	75
10. EXTERNALLY CONTRACTED SERVICES	125	0	125	41	126	300	1	1,664	0	2,257
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	504	0	0	0	504
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	251	0	251	1	5	0	180	13	1	451
16. INTERNAL COST ALLOCATIONS	-52	0	-52	-7	-88	0	-74	0	0	-221
TOTAL	15,390	0	15,390	1,444	748	804	1,404	2,798	58	22,646

CENTRAL COMPUTING COSTS:		
	ACADEMIC	555
	NON-ACADEMIC	193
	TOTAL	748

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	225	0	934	0	414	1,573	0	0	46	46
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	976	0	0	976	0	0	86	86
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	225	0	-42	0	414	597	0	0	-40	-40
5. BALANCE - BEGINNING OF YEAR	147	0	976	0	1,986	3,109	0	0	86	86
6. BALANCE - END OF YEAR	372	0	934	0	2,400	3,706	0	0	46	46

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*Other Operating funds are for a Reserve for revenue stabilization, $1,865 thousand; and a Reserve for future pension liabilities, $535 thousand.

**Other Ancillary funds are for Budget Appropriations, $46 thousand.

OTTAWA

187

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAW[illegible]

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	122,634	0	162	5,317	0	128,113	20,005	9,925	7,982	166,025	1,110
2. TOTAL EXPENSE (FROM TABLE 3)	123,198	0	162	5,280	0	128,640	19,059	9,216	5,463	162,378	0
3. NET REVENUE (EXPENSE)	-564	0	0	37	0	-527	946	709	2,519	3,647	1,110
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	1,174	-1,174	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-26	0	0	341	0	315	0	3	-456	-138	138
6. INCREASE (DECREASE) FOR THE YEAR	584	-1,174	0	378	0	-212	946	712	2,063	3,509	1,248
7. BALANCE - BEGINNING OF YEAR	0	4,767	0	-562	0	4,205	15,407	6,674	516	26,802	1,238
8. BALANCE - END OF YEAR	584	3,593	0	-184	0	3,993	16,353	7,386	2,579	30,311	2,486

Note: In addition to the above revenue and expenses, $2,983 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	87,271	0	0	87,271	0	0	0	87,271	0
(II) EXTRA FORMULA	9,904	0	0	9,904	0	0	0	9,904	0
(III) MCU GRANTS	1,102	0	0	1,102	0	0	537	1,639	0
(IV) OTHER	749	0	0	749	833	2,667	4,484	8,733	0
TOTAL ONTARIO GRANTS	99,026	0	0	99,026	833	2,667	5,021	107,547	0
(B) FEDERAL	3	0	0	3	13,307	2,487	0	15,797	850
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	20,300	0	0	20,300	0	0	0	20,300	0
(B) TUITION NON-CREDIT	0	162	0	162	0	0	0	162	0
(C) MISCELLANEOUS	1,176	0	2,015	3,191	0	0	0	3,191	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	5,684	3,814	0	9,498	141
5. SALES OF SERVICE AND PRODUCTS	0	0	3,178	3,178	0	0	0	3,178	0
6. INVESTMENT INCOME	1,491	0	0	1,491	181	957	275	2,904	119
7. MISCELLANEOUS	638	0	124	762	0	0	2,686	3,448	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	122,634	162	5,317	128,113	20,005	9,925	7,982	166,025	1,110

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	48,565	5	0	48,570	2,409	1,350	0	52,329
(B) OTHER INSTRUCTION AND RESEARCH	3,910	10	0	3,920	4,350	737	0	9,007
(C) OTHER SALARIES AND WAGES	32,816	105	1,880	34,801	2,888	1,813	0	39,502
TOTAL SALARIES AND WAGES	85,291	120	1,880	87,291	9,647	3,900	0	100,838
2. EMPLOYEE BENEFITS	11,106	12	173	11,291	708	248	0	12,247
TOTAL SALARIES AND BENEFITS	96,397	132	2,053	98,582	10,355	4,148	0	113,085
3. LIBRARY ACQUISITIONS	2,692	0	0	2,692	20	37	0	2,749
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,920	2	148	3,070	2,105	828	2	6,005
(B) RENTAL	1,149	2	21	1,172	30	36	0	1,238
(C) MAINTENANCE	912	0	40	952	190	32	0	1,174
5. OPERATIONAL SUPPLIES AND EXPENSES	4,894	14	298	5,206	4,555	1,393	0	11,154
6. COST OF GOODS SOLD	0	0	212	212	0	0	0	212
7. UTILITIES	4,055	0	597	4,652	5	0	0	4,657
8. MUNICIPAL TAXES	790	0	106	896	0	0	0	896
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	2,564	0	243	2,807	7	200	2,020	5,034
10. EXTERNALLY CONTRACTED SERVICES	3,543	0	854	4,397	0	0	0	4,397
11. SCHOLARSHIPS, BURSARIES, ETC.	667	0	0	667	0	1,312	0	1,979
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	394	394	0	0	0	394
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,441	3,441
15. MISCELLANEOUS	3,286	12	314	3,612	1,335	1,016	0	5,963
16. INTERNAL COST ALLOCATIONS	-671	0	0	-671	457	214	0	0
TOTAL	123,198	162	5,280	128,640	19,059	9,216	5,463	162,378

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	42,239	6,326	48,565	0	0	0	0	0	0	48,565
(B) OTHER INSTRUCTION AND RESEARCH	3,802	108	3,910	0	0	0	0	0	0	3,910
(C) OTHER SALARIES AND WAGES	10,121	2,680	12,801	4,731	2,013	1,858	5,677	5,141	595	32,816
TOTAL SALARIES AND WAGES	56,162	9,114	65,276	4,731	2,013	1,858	5,677	5,141	595	85,291
2. EMPLOYEE BENEFITS	6,976	1,398	8,374	660	249	218	760	737	108	11,106
TOTAL SALARIES AND BENEFITS	63,138	10,512	73,650	5,391	2,262	2,076	6,437	5,878	703	96,397
3. LIBRARY ACQUISITIONS	0	0	0	2,692	0	0	0	0	0	2,692
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,358	179	1,537	113	696	17	373	156	28	2,920
(B) RENTAL	179	24	203	31	742	11	127	28	7	1,149
(C) MAINTENANCE	311	34	345	89	239	7	168	59	5	912
5. OPERATIONAL SUPPLIES AND EXPENSES	2,024	456	2,480	148	505	429	819	254	259	4,894
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,055	0	4,055
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	790	0	790
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	2,564	0	2,564
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	3,543	0	3,543
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	667	0	0	0	667
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,207	124	1,331	34	65	153	596	565	542	3,286
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-671	0	0	-671
TOTAL	68,217	11,329	79,546	8,498	4,509	3,360	7,849	17,892	1,544	123,198

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,069
	NON-ACADEMIC	1,440
	TOTAL	4,509

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-1	2,262	0	12	-113	2,160	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	852	2,138	0	12	332	3,334	0	0	0	0
3. OTHER	-200	0	0	0	200	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-1,053	124	0	0	-245	-1,174	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	1,053	2,138	0	50	1,526	4,767	0	0	0	0
6. BALANCE - END OF YEAR	0	2,262	0	50	1,281	3,593	0	0	0	0

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*Other Operating funds are for reprography, $379 thousand; parking garage, $300 thousand; ancillary enterprises, $184 thousand; sport services, $175 thousand; health services, $140 thousand; short courses, $46 thousand; chair in Medicine, $37 thousand; Studies, $28 thousand; and technical services, ($8) thousand.

QUEEN'S

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	99,316	0	485	15,177	0	114,978	28,802	14,856	4,749	163,385	4,742
2. TOTAL EXPENSE (FROM TABLE 3)	99,200	0	381	13,955	0	113,536	28,418	12,362	2,443	156,759	0
3. NET REVENUE (EXPENSE)	116	0	104	1,222	0	1,442	384	2,494	2,306	6,626	4,742
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-188	188	0	-504	504	0	0	0	0	0	0
5. OTHER TRANSFERS	107	0	-104	-3	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	35	188	0	715	504	1,442	384	2,494	2,306	6,626	4,742
7. BALANCE - BEGINNING OF YEAR	88	6,510	0	-718	685	6,565	8,669	14,876	3,678	33,788	32,924
8. BALANCE - END OF YEAR	123	6,698	0	-3	1,189	8,007	9,053	17,370	5,984	40,414	37,666

Note: In addition to the above revenue and expenses, $2,215 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	80,819	0	0	80,819	0	0	0	80,819	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	579	0	0	579	0	28	434	1,041	0
(IV) OTHER	0	0	0	0	1,396	585	201	2,182	0
TOTAL ONTARIO GRANTS	81,398	0	0	81,398	1,396	613	635	84,042	0
(B) FEDERAL	0	0	0	0	18,985	1,253	10	20,248	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	480	26	0	506	0
2. FEES (A) TUITION CREDIT	15,942	0	0	15,942	0	0	0	15,942	0
(B) TUITION NON-CREDIT	0	485	0	485	0	0	0	485	0
(C) MISCELLANEOUS	575	0	7,915	8,490	0	0	0	8,490	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	12	0	0	12	6,955	4,372	2,813	14,152	4,513
5. SALES OF SERVICE AND PRODUCTS	0	0	7,381	7,381	0	0	0	7,381	0
6. INVESTMENT INCOME	85	0	0	85	75	7,911	62	8,133	21
7. MISCELLANEOUS	933	0	0	933	0	3,281	0	4,214	0
8. INTERFUND TRANSFERS	371	0	-119	252	911	-2,600	1,229	-208	208
TOTAL	99,316	485	15,177	114,978	28,802	14,856	4,749	163,385	4,742

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	40,360	3	0	40,363	1,767	1,311	0	43,441
(B) OTHER INSTRUCTION AND RESEARCH	3,818	125	0	3,943	11,261	533	0	15,737
(C) OTHER SALARIES AND WAGES	27,615	0	2,835	30,450	1,434	2,532	0	34,416
TOTAL SALARIES AND WAGES	71,793	128	2,835	74,756	14,462	4,376	0	93,594
2. EMPLOYEE BENEFITS	7,786	7	267	8,060	881	321	0	9,262
TOTAL SALARIES AND BENEFITS	79,579	135	3,102	82,816	15,343	4,697	0	102,856
3. LIBRARY ACQUISITIONS	2,742	0	0	2,742	19	216	0	2,977
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,927	0	214	2,141	3,731	957	88	6,917
(B) RENTAL	758	0	4	762	38	6	0	806
(C) MAINTENANCE	534	0	0	534	0	14	0	548
5. OPERATIONAL SUPPLIES AND EXPENSES	5,584	216	2,062	7,862	6,151	1,363	0	15,376
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	3,359	0	2,017	5,376	0	0	0	5,376
8. MUNICIPAL TAXES	853	0	389	1,242	0	0	0	1,242
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	547	0	334	881	0	9	1,064	1,954
10. EXTERNALLY CONTRACTED SERVICES	48	0	4,638	4,686	46	0	0	4,732
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	560	4,235	0	4,795
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,034	1,034	0	0	0	1,034
13. LAND AND SITE SERVICES	0	0	0	0	0	0	5	5
14. BUILDINGS	0	0	0	0	0	0	1,286	1,286
15. MISCELLANEOUS	3,593	28	161	3,782	1,954	1,119	0	6,855
16. INTERNAL COST ALLOCATIONS	-324	2	0	-322	576	-254	0	0
TOTAL	99,200	381	13,955	113,536	28,418	12,362	2,443	156,759

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	34,764	5,596	40,360	0	0	0	0	0	0	40,360
(B) OTHER INSTRUCTION AND RESEARCH	3,606	212	3,818	0	0	0	0	0	0	3,818
(C) OTHER SALARIES AND WAGES	7,177	2,028	9,205	4,313	1,955	2,051	3,421	5,431	1,239	27,615
TOTAL SALARIES AND WAGES	45,547	7,836	53,383	4,313	1,955	2,051	3,421	5,431	1,239	71,793
2. EMPLOYEE BENEFITS	4,557	1,045	5,602	435	196	207	358	725	263	7,786
TOTAL SALARIES AND BENEFITS	50,104	8,881	58,985	4,748	2,151	2,258	3,779	6,156	1,502	79,579
3. LIBRARY ACQUISITIONS	0	0	0	2,742	0	0	0	0	0	2,742
4. EQUIPMENT & FURNITURE (A) PURCHASE	696	555	1,251	107	309	48	135	70	7	1,927
(B) RENTAL	29	3	32	185	513	4	18	3	3	758
(C) MAINTENANCE	0	15	15	0	519	0	0	0	0	534
5. OPERATIONAL SUPPLIES AND EXPENSES	2,421	389	2,810	118	235	476	319	1,041	585	5,584
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,359	0	3,359
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	853	0	853
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	547	0	547
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	48	0	48
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,564	114	1,678	11	828	255	114	157	550	3,593
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-324	0	0	-324
TOTAL	54,814	9,957	64,771	7,911	4,555	3,041	4,041	12,234	2,647	99,200

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,313
	NON-ACADEMIC	1,242
	TOTAL	4,555

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	2,441	3,954	0	0	6,395	542	74	0	616
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	231	713	4,893	0	370	6,207	72	40	0	112
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-231	1,728	-939	0	-370	188	470	34	0	504
5. BALANCE - BEGINNING OF YEAR	231	713	4,893	303	370	6,510	645	40	0	685
6. BALANCE - END OF YEAR	0	2,441	3,954	303	0	6,698	1,115	74	0	1,189

RYERSON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	66,416	0	1,227	4,831	0	72,474	1,366	774	3,773	78,387	56
2. TOTAL EXPENSE (FROM TABLE 3)	67,510	0	758	4,831	0	73,099	1,378	645	4,250	79,372	0
3. NET REVENUE (EXPENSE)	-1,094	0	469	0	0	-625	-12	129	-477	-985	56
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	533	-533	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	469	0	-469	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-92	-533	0	0	0	-625	-12	129	-477	-985	56
7. BALANCE - BEGINNING OF YEAR	-544	1,915	0	40	0	1,411	82	1,204	1,375	4,072	177
8. BALANCE - END OF YEAR	-636	1,382	0	40	0	786	70	1,333	898	3,087	233

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	51,513	0	0	51,513	0	0	0	51,513	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	877	0	0	877	0	0	3,017	3,894	0
(IV) OTHER	0	0	0	0	449	0	80	529	0
TOTAL ONTARIO GRANTS	52,390	0	0	52,390	449	0	3,097	55,936	0
(B) FEDERAL	0	0	0	0	344	0	0	344	0
(C) MUNICIPAL	0	0	0	0	8	0	0	8	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	11,859	0	0	11,859	0	0	0	11,859	0
(B) TUITION NON-CREDIT	0	1,227	0	1,227	0	0	0	1,227	0
(C) MISCELLANEOUS	998	0	0	998	0	0	0	998	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	523	818	0	1,341	56
5. SALES OF SERVICE AND PRODUCTS	0	0	5,671	5,671	0	0	0	5,671	0
6. INVESTMENT INCOME	420	0	0	420	0	128	16	564	28
7. MISCELLANEOUS	276	0	0	276	42	0	93	411	0
8. INTERFUND TRANSFERS	473	0	-840	-367	0	-172	567	28	-28
TOTAL	66,416	1,227	4,831	72,474	1,366	774	3,773	78,387	56

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	32,128	344	0	32,472	0	0	0	32,472
(B) OTHER INSTRUCTION AND RESEARCH	295	284	0	579	128	0	0	707
(C) OTHER SALARIES AND WAGES	16,211	34	1,026	17,271	435	55	0	17,761
TOTAL SALARIES AND WAGES	48,634	662	1,026	50,322	563	55	0	50,940
2. EMPLOYEE BENEFITS	6,524	25	119	6,668	4	5	0	6,677
TOTAL SALARIES AND BENEFITS	55,158	687	1,145	56,990	567	60	0	57,617
3. LIBRARY ACQUISITIONS	650	0	0	650	7	63	0	720
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,116	0	47	1,163	62	148	1,075	2,448
(B) RENTAL	213	2	5	220	3	2	0	225
(C) MAINTENANCE	808	0	21	829	10	0	0	839
5. OPERATIONAL SUPPLIES AND EXPENSES	1,769	20	66	1,855	186	56	48	2,145
6. COST OF GOODS SOLD	0	0	3,099	3,099	0	0	0	3,099
7. UTILITIES	2,387	0	0	2,387	0	0	0	2,387
8. MUNICIPAL TAXES	450	0	0	450	0	0	0	450
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,057	0	13	1,070	18	26	1,196	2,310
10. EXTERNALLY CONTRACTED SERVICES	2,388	19	26	2,433	92	32	0	2,557
11. SCHOLARSHIPS, BURSARIES, ETC.	97	0	0	97	15	240	0	352
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	2	2	0	0	36	38
13. LAND AND SITE SERVICES	0	0	0	0	0	0	130	130
14. BUILDINGS	0	0	0	0	0	0	1,765	1,765
15. MISCELLANEOUS	1,722	30	102	1,854	418	18	0	2,290
16. INTERNAL COST ALLOCATIONS	-305	0	305	0	0	0	0	0
TOTAL	67,510	758	4,831	73,099	1,378	645	4,250	79,372

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1985
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	32,128	0	32,128	0	0	0	0	0	0	32,128
(B) OTHER INSTRUCTION AND RESEARCH	295	0	295	0	0	0	0	0	0	295
(C) OTHER SALARIES AND WAGES	4,957	0	4,957	1,546	1,607	1,077	3,837	2,624	563	16,211
TOTAL SALARIES AND WAGES	37,380	0	37,380	1,546	1,607	1,077	3,837	2,624	563	48,634
2. EMPLOYEE BENEFITS	4,415	0	4,415	220	206	128	1,039	441	75	6,524
TOTAL SALARIES AND BENEFITS	41,795	0	41,795	1,766	1,813	1,205	4,876	3,065	638	55,158
3. LIBRARY ACQUISITIONS	0	0	0	650	0	0	0	0	0	650
4. EQUIPMENT & FURNITURE (A) PURCHASE	558	0	558	84	115	96	114	119	30	1,116
(B) RENTAL	27	0	27	39	76	0	14	1	56	213
(C) MAINTENANCE	328	0	328	19	365	4	13	5	74	808
5. OPERATIONAL SUPPLIES AND EXPENSES	462	0	462	86	385	9	550	337	-60	1,769
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,387	0	2,387
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	450	0	450
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,057	0	1,057
10. EXTERNALLY CONTRACTED SERVICES	301	0	301	2	297	36	250	1,411	91	2,388
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	97	0	0	0	97
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	513	0	513	3	47	127	804	135	93	1,722
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-305	0	0	-305
TOTAL	43,984	0	43,984	2,649	3,098	1,574	6,316	8,967	922	67,510

CENTRAL COMPUTING COSTS:		
	ACADEMIC	1,642
	NON-ACADEMIC	1,456
	TOTAL	3,098

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	900	0	1,586	0	621	3,107	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	945	0	2,060	0	635	3,640	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-45	0	-474	0	-14	-533	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	214	0	1,350	0	351	1,915	0	0	0	0
6. BALANCE - END OF YEAR	169	0	876	0	337	1,382	0	0	0	0

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*Operating funds are for student non-instructional activities, $337 thousand.

TORONTO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	322,352	0	14,308	45,381	0	382,041	96,929	18,529	8,546	506,045	19,092
2. TOTAL EXPENSE (FROM TABLE 3)	319,528	0	13,398	45,050	0	377,976	91,855	16,597	12,632	499,060	0
3. NET REVENUE (EXPENSE)	2,824	0	910	331	0	4,065	5,074	1,932	-4,086	6,985	19,092
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-3,676	3,676	0	-166	166	0	0	0	0	0	0
5. OTHER TRANSFERS	-10,899	0	-910	14,171	0	2,362	0	-3,796	1,434	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-11,751	3,676	0	14,336	166	6,427	5,074	-1,864	-2,652	6,985	19,092
7. BALANCE - BEGINNING OF YEAR	-1,036	11,803	0	-9,506	2,009	3,270	30,754	39,016	12,196	85,236	107,388
8. BALANCE - END OF YEAR	-12,787	15,479	0	4,830	2,175	9,697	35,828	37,152	9,544	92,221	126,480

Note: In addition to the above revenue and expenses, $11,085 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	256,297	0	0	256,297	0	0	0	256,297	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1,768	986	0	2,754	0	0	3,325	6,079	0
(IV) OTHER	129	31	0	160	4,998	696	1,800	7,654	0
TOTAL ONTARIO GRANTS	258,194	1,017	0	259,211	4,998	696	5,125	270,030	0
(B) FEDERAL	0	232	116	348	61,750	1,836	0	63,934	0
(C) MUNICIPAL	25	0	0	25	45	0	0	70	0
(D) OTHER	0	0	0	0	2,153	0	0	2,153	0
2. FEES (A) TUITION CREDIT	50,458	0	0	50,458	0	0	0	50,458	0
(B) TUITION NON-CREDIT	0	10,385	0	10,385	0	0	0	10,385	0
(C) MISCELLANEOUS	4,608	2,108	7,997	14,713	0	0	0	14,713	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	105	349	183	637	22,742	9,657	2,479	35,515	15,637
5. SALES OF SERVICE AND PRODUCTS	0	0	36,848	36,848	0	0	0	36,848	0
6. INVESTMENT INCOME	7,644	133	160	7,937	2,523	12,501	899	23,860	0
7. MISCELLANEOUS	1,343	71	77	1,491	0	0	43	1,534	0
8. INTERFUND TRANSFERS	-25	13	0	-12	2,718	-6,161	0	-3,455	3,455
TOTAL	322,352	14,308	45,381	382,041	96,929	18,529	8,546	506,045	19,092

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	115,396	1,410	0	116,806	7,504	1,378	0	125,688
(B) OTHER INSTRUCTION AND RESEARCH	17,444	1,695	0	19,139	18,502	1,243	0	38,884
(C) OTHER SALARIES AND WAGES	94,191	6,737	13,766	114,694	24,693	2,437	0	141,824
TOTAL SALARIES AND WAGES	227,031	9,842	13,766	250,639	50,699	5,058	0	306,396
2. EMPLOYEE BENEFITS	32,574	1,302	1,605	35,481	3,958	273	0	39,712
TOTAL SALARIES AND BENEFITS	259,605	11,144	15,371	286,120	54,657	5,331	0	346,108
3. LIBRARY ACQUISITIONS	5,528	0	0	5,528	513	195	0	6,236
4. EQUIPMENT & FURNITURE (A) PURCHASE	8,010	145	629	8,784	11,389	439	1,025	21,637
(B) RENTAL	716	38	90	844	195	174	0	1,213
(C) MAINTENANCE	1,358	9	131	1,498	0	0	0	1,498
5. OPERATIONAL SUPPLIES AND EXPENSES	16,211	1,903	2,886	21,000	19,164	2,074	0	42,238
6. COST OF GOODS SOLD	0	0	17,511	17,511	0	0	0	17,511
7. UTILITIES	13,887	54	1,050	14,991	50	0	0	15,041
8. MUNICIPAL TAXES	1,742	0	12	1,754	0	0	0	1,754
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	3,097	0	690	3,787	202	47	8,206	12,242
10. EXTERNALLY CONTRACTED SERVICES	2,568	0	4,985	7,553	0	0	0	7,553
11. SCHOLARSHIPS, BURSARIES, ETC.	4,580	0	0	4,580	20	4,544	0	9,144
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,035	1,035	0	0	0	1,035
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,657	3,657
15. MISCELLANEOUS	3,679	105	660	4,444	5,665	2,084	0	12,193
16. INTERNAL COST ALLOCATIONS	-1,453	0	0	-1,453	0	1,709	-256	0
TOTAL	319,528	13,398	45,050	377,976	91,855	16,597	12,632	499,060

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	96,244	19,152	115,396	0	0	0	0	0	0	115,396
(B) OTHER INSTRUCTION AND RESEARCH	16,355	1,089	17,444	0	0	0	0	0	0	17,444
(C) OTHER SALARIES AND WAGES	29,001	9,698	38,699	15,150	4,805	4,334	13,428	16,949	826	94,191
TOTAL SALARIES AND WAGES	141,600	29,939	171,539	15,150	4,805	4,334	13,428	16,949	826	227,031
2. EMPLOYEE BENEFITS	19,371	5,362	24,733	2,152	551	489	1,833	2,708	108	32,574
TOTAL SALARIES AND BENEFITS	160,971	35,301	196,272	17,302	5,356	4,823	15,261	19,657	934	259,605
3. LIBRARY ACQUISITIONS	0	0	0	5,528	0	0	0	0	0	5,528
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,703	1,078	4,781	580	1,316	132	481	330	390	8,010
(B) RENTAL	319	177	496	0	107	17	0	95	1	716
(C) MAINTENANCE	277	78	355	1	866	7	23	102	4	1,358
5. OPERATIONAL SUPPLIES AND EXPENSES	11,871	117	11,988	998	324	424	1,420	914	143	16,211
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	13,887	0	13,887
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,742	0	1,742
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	3,097	0	3,097
10. EXTERNALLY CONTRACTED SERVICES	22	209	231	44	0	315	0	1,978	0	2,568
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	4,580	0	0	0	4,580
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	764	126	890	45	109	163	618	860	994	3,679
16. INTERNAL COST ALLOCATIONS	-162	-698	-860	0	0	0	0	0	-593	-1,453
TOTAL	177,765	36,388	214,153	24,498	8,078	10,461	17,803	42,662	1,873	319,528

227

CENTRAL COMPUTING COSTS:		
	ACADEMIC	5,315
	NON-ACADEMIC	2,763
	TOTAL	8,078

228

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,064	5,557	7,587	0	0	14,208	817	0	0	817
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	805	4,127	5,600	0	0	10,532	651	0	0	651
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	259	1,430	1,987	0	0	3,676	166	0	0	166
5. BALANCE - BEGINNING OF YEAR	1,460	4,127	6,216	0	0	11,803	2,009	0	0	2,009
6. BALANCE - END OF YEAR	1,719	5,557	8,203	0	0	15,479	2,175	0	0	2,175

TRENT

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	18,708	0	11	5,967	0	24,686	1,293	1,139	239	27,357	737
2. TOTAL EXPENSE (FROM TABLE 3)	18,459	0	11	5,856	0	24,326	1,313	1,172	226	27,037	0
3. NET REVENUE (EXPENSE)	249	0	0	111	0	360	-20	-33	13	320	737
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	48	-48	0	-111	111	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	297	-48	0	0	111	360	-20	-33	13	320	737
7. BALANCE - BEGINNING OF YEAR	-906	377	0	1	201	-327	466	1,153	56	1,348	1,352
8. BALANCE - END OF YEAR	-609	329	0	1	312	33	446	1,120	69	1,668	2,089

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	11,662	0	0	11,662	0	0	0	11,662	0
(II) EXTRA FORMULA	1,500	0	0	1,500	0	0	0	1,500	0
(III) MCU GRANTS	143	0	0	143	3	4	239	389	0
(IV) OTHER	0	0	8	8	454	20	0	482	0
TOTAL ONTARIO GRANTS	13,305	0	8	13,313	457	24	239	14,033	0
(B) FEDERAL	0	0	26	26	794	210	0	1,030	250
(C) MUNICIPAL	0	0	0	0	1	0	0	1	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	4,504	0	0	4,504	0	0	0	4,504	0
(B) TUITION NON-CREDIT	0	14	0	14	0	0	0	14	0
(C) MISCELLANEOUS	327	0	3,558	3,885	0	0	0	3,885	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	41	674	0	715	446
5. SALES OF SERVICE AND PRODUCTS	0	0	2,374	2,374	0	0	0	2,374	0
6. INVESTMENT INCOME	186	0	0	186	0	272	0	458	0
7. MISCELLANEOUS	383	0	1	384	0	0	0	384	0
8. INTERFUND TRANSFERS	3	-3	0	0	0	-41	0	-41	41
TOTAL	18,708	11	5,967	24,686	1,293	1,139	239	27,357	737

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	8,020	0	0	8,020	14	13	0	8,047
(B) OTHER INSTRUCTION AND RESEARCH	970	0	0	970	710	24	0	1,704
(C) OTHER SALARIES AND WAGES	4,458	10	1,505	5,973	14	311	0	6,298
TOTAL SALARIES AND WAGES	13,448	10	1,505	14,963	738	348	0	16,049
2. EMPLOYEE BENEFITS	1,437	0	151	1,588	49	28	0	1,665
TOTAL SALARIES AND BENEFITS	14,885	10	1,656	16,551	787	376	0	17,714
3. LIBRARY ACQUISITIONS	431	0	0	431	0	104	0	535
4. EQUIPMENT & FURNITURE (A) PURCHASE	416	0	138	554	50	44	0	648
(B) RENTAL	7	0	10	17	1	0	0	18
(C) MAINTENANCE	85	0	25	110	0	2	0	112
5. OPERATIONAL SUPPLIES AND EXPENSES	777	0	344	1,121	247	148	0	1,516
6. COST OF GOODS SOLD	0	0	843	843	0	0	0	843
7. UTILITIES	565	0	488	1,053	2	0	0	1,055
8. MUNICIPAL TAXES	143	0	2	145	0	0	0	145
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	94	0	199	293	0	0	226	519
10. EXTERNALLY CONTRACTED SERVICES	120	0	1,530	1,650	4	11	0	1,665
11. SCHOLARSHIPS, BURSARIES, ETC.	215	0	0	215	0	260	0	475
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	427	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	777	1	194	972	189	204	0	1,365
16. INTERNAL COST ALLOCATIONS	-56	0	0	-56	33	23	0	0
TOTAL	18,459	11	5,856	24,326	1,313	1,172	226	27,037

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	8,020	0	8,020	0	0	0	0	0	0	8,020
(B) OTHER INSTRUCTION AND RESEARCH	970	0	970	0	0	0	0	0	0	970
(C) OTHER SALARIES AND WAGES	716	0	716	731	258	485	1,152	951	165	4,458
TOTAL SALARIES AND WAGES	9,706	0	9,706	731	258	485	1,152	951	165	13,448
2. EMPLOYEE BENEFITS	1,031	0	1,031	81	28	51	124	104	18	1,437
TOTAL SALARIES AND BENEFITS	10,737	0	10,737	812	286	536	1,276	1,055	183	14,885
3. LIBRARY ACQUISITIONS	0	0	0	431	0	0	0	0	0	431
4. EQUIPMENT & FURNITURE (A) PURCHASE	108	0	108	11	259	6	3	28	1	416
(B) RENTAL	1	0	1	0	2	0	0	3	1	7
(C) MAINTENANCE	13	0	13	2	50	3	1	15	1	85
5. OPERATIONAL SUPPLIES AND EXPENSES	254	0	254	42	72	22	114	185	88	777
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	565	0	565
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	143	0	143
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	94	0	94
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	108	0	2	5	5	120
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	215	0	0	0	215
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	216	0	216	9	106	51	114	82	199	777
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-56	0	0	-56
TOTAL	11,329	0	11,329	1,307	883	833	1,454	2,175	478	18,459

CENTRAL COMPUTING COSTS:		
	ACADEMIC	376
	NON-ACADEMIC	507
	TOTAL	883

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	29	79	90	5	10	213	161	0	0	161
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	66	72	121	2	0	261	50	0	0	50
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-37	7	-31	3	10	-48	111	0	0	111
5. BALANCE - BEGINNING OF YEAR	127	72	139	9	30	377	201	0	0	201
6. BALANCE - END OF YEAR	90	79	108	12	40	329	312	0	0	312

*Other Operating funds are for non-academic staff anomalies, $40 thousand.

WATERLOO

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	113,502	0	0	20,530	0	134,032	27,321	3,275	15,786	180,414	706
2. TOTAL EXPENSE (FROM TABLE 3)	115,123	0	0	20,593	0	135,716	26,375	2,249	15,884	180,224	0
3. NET REVENUE (EXPENSE)	-1,621	0	0	-63	0	-1,684	946	1,026	-98	190	706
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	1,404	-1,404	0	-77	77	0	0	0	0	0	0
5. OTHER TRANSFERS	-16	0	0	16	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-233	-1,404	0	-124	77	-1,684	946	1,026	-98	190	706
7. BALANCE - BEGINNING OF YEAR	1,158	4,431	0	667	834	7,090	7,328	2,897	232	17,547	2,448
8. BALANCE - END OF YEAR	925	3,027	0	543	911	5,406	8,274	3,923	134	17,737	3,154

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	88,227	0	0	88,227	0	0	0	88,227	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1,153	0	0	1,153	0	0	3,009	4,162	0
(IV) OTHER	0	0	0	0	1,356	0	0	1,356	0
TOTAL ONTARIO GRANTS	89,380	0	0	89,380	1,356	0	3,009	93,745	0
(B) FEDERAL	0	0	0	0	19,669	35	0	19,704	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	146	0	0	146	0
2. FEES (A) TUITION CREDIT	20,330	0	0	20,330	0	0	0	20,330	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	838	0	8,400	9,238	0	0	0	9,238	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	6	0	0	6	5,071	16,489	16	21,582	61
5. SALES OF SERVICE AND PRODUCTS	0	0	12,170	12,170	0	0	0	12,170	0
6. INVESTMENT INCOME	2,024	0	0	2,024	247	551	141	2,963	3
7. MISCELLANEOUS	784	0	0	784	150	57	187	1,178	0
8. INTERFUND TRANSFERS	140	0	-40	100	682	-13,857	12,433	-642	642
TOTAL	113,502	0	20,530	134,032	27,321	3,275	15,786	180,414	706

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	40,142	0	0	40,142	3,181	62	0	43,385
(B) OTHER INSTRUCTION AND RESEARCH	4,767	0	0	4,767	4,335	417	0	9,519
(C) OTHER SALARIES AND WAGES	35,726	0	5,896	41,622	7,422	0	0	49,044
TOTAL SALARIES AND WAGES	80,635	0	5,896	86,531	14,938	479	0	101,948
2. EMPLOYEE BENEFITS	8,913	0	641	9,554	719	43	0	10,316
TOTAL SALARIES AND BENEFITS	89,548	0	6,537	96,085	15,657	522	0	112,264
3. LIBRARY ACQUISITIONS	2,900	0	0	2,900	0	0	23	2,923
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,786	0	409	4,195	3,426	119	12,911	20,651
(B) RENTAL	828	0	55	883	107	11	0	1,001
(C) MAINTENANCE	804	0	36	840	357	0	0	1,197
5. OPERATIONAL SUPPLIES AND EXPENSES	6,753	0	2,572	9,325	3,479	356	0	13,160
6. COST OF GOODS SOLD	0	0	7,404	7,404	0	0	0	7,404
7. UTILITIES	3,847	0	1,299	5,146	0	0	0	5,146
8. MUNICIPAL TAXES	874	0	347	1,221	0	0	0	1,221
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,929	0	395	2,324	11	0	310	2,645
10. EXTERNALLY CONTRACTED SERVICES	404	0	0	404	0	0	0	404
11. SCHOLARSHIPS, BURSARIES, ETC.	930	0	0	930	158	1,165	0	2,253
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,318	1,318	0	0	0	1,318
13. LAND AND SITE SERVICES	0	0	3	3	0	0	85	88
14. BUILDINGS	0	0	0	0	17	3	2,402	2,422
15. MISCELLANEOUS	2,520	0	218	2,738	3,163	73	153	6,127
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	115,123	0	20,593	135,716	26,375	2,249	15,884	180,224

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	40,142	0	40,142	0	0	0	0	0	0	40,142
(B) OTHER INSTRUCTION AND RESEARCH	4,767	0	4,767	0	0	0	0	0	0	4,767
(C) OTHER SALARIES AND WAGES	11,822	0	11,822	3,750	3,259	3,512	6,101	7,089	193	35,726
TOTAL SALARIES AND WAGES	56,731	0	56,731	3,750	3,259	3,512	6,101	7,089	193	80,635
2. EMPLOYEE BENEFITS	5,883	0	5,883	500	375	435	722	928	70	8,913
TOTAL SALARIES AND BENEFITS	62,614	0	62,614	4,250	3,634	3,947	6,823	8,017	263	89,548
3. LIBRARY ACQUISITIONS	0	0	0	2,900	0	0	0	0	0	2,900
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,587	0	2,587	121	374	96	212	89	307	3,786
(B) RENTAL	52	0	52	5	749	12	0	6	4	828
(C) MAINTENANCE	320	0	320	89	341	13	14	27	0	804
5. OPERATIONAL SUPPLIES AND EXPENSES	3,735	0	3,735	261	358	609	851	761	178	6,753
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,847	0	3,847
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	874	0	874
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,929	0	1,929
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	404	0	404
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	930	0	0	0	930
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,077	0	1,077	11	29	364	315	474	250	2,520
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	70,385	0	70,385	7,637	5,485	5,971	8,215	16,428	1,002	115,123

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,796
	NON-ACADEMIC	1,689
	TOTAL	5,485

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	218	37	1,678	0	20	1,953	429	0	441	870
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	751	321	1,530	0	755	3,357	352	0	441	793
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-533	-284	148	0	-735	-1,404	77	0	0	77
5. BALANCE - BEGINNING OF YEAR	1,065	336	1,530	0	1,500	4,431	393	0	441	834
6. BALANCE - END OF YEAR	532	52	1,678	0	765	3,027	470	0	441	911

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*Other Operating funds are for the replacement of teaching equipment, $750 thousand; and office equipment replacement, $15 thousand.

WESTERN

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	146,026	0	7,114	26,430	0	179,570	39,498	7,828	3,444	230,340	2,117
2. TOTAL EXPENSE (FROM TABLE 3)	145,693	0	6,675	25,589	0	177,957	37,308	3,630	3,500	222,395	0
3. NET REVENUE (EXPENSE)	333	0	439	841	0	1,613	2,190	4,198	-56	7,945	2,117
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	353	-353	0	-569	569	0	0	0	0	0	0
5. OTHER TRANSFERS	0	-227	0	-77	163	-141	0	-636	777	0	0
6. INCREASE (DECREASE) FOR THE YEAR	686	-580	439	195	732	1,472	2,190	3,562	721	7,945	2,117
7. BALANCE - BEGINNING OF YEAR	1,059	5,183	1,231	1,531	3,268	12,272	8,167	21,734	7,050	49,223	8,166
8. BALANCE - END OF YEAR	1,745	4,603	1,670	1,726	4,000	13,744	10,357	25,296	7,771	57,168	10,283

Note: In addition to the above revenue and expenses, $3,421 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	114,778	0	0	114,778	0	0	0	114,778	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	876	77	0	953	0	0	1,706	2,659	0
(IV) OTHER	475	935	0	1,410	1,401	0	389	3,200	0
TOTAL ONTARIO GRANTS	116,129	1,012	0	117,141	1,401	0	2,095	120,637	0
(B) FEDERAL	0	1,985	0	1,985	21,827	0	288	24,100	900
(C) MUNICIPAL	119	0	0	119	0	0	0	119	0
(D) OTHER	0	0	0	0	2,738	0	0	2,738	0
2. FEES (A) TUITION CREDIT	26,158	0	0	26,158	0	0	0	26,158	0
(B) TUITION NON-CREDIT	0	3,696	0	3,696	0	0	0	3,696	0
(C) MISCELLANEOUS	1,763	0	1,497	3,260	0	0	0	3,260	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	491	0	491	8,913	8,542	19	17,965	178
5. SALES OF SERVICE AND PRODUCTS	0	0	24,430	24,430	0	0	0	24,430	0
6. INVESTMENT INCOME	2,201	180	289	2,670	0	3,603	651	6,924	0
7. MISCELLANEOUS	952	0	176	1,128	104	0	120	1,352	0
8. INTERFUND TRANSFERS	-1,296	-250	38	-1,508	4,515	-4,317	271	-1,039	1,039
TOTAL	146,026	7,114	26,430	179,570	39,498	7,828	3,444	230,340	2,117

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	54,171	1,100	0	55,271	2,070	18	0	57,359
(B) OTHER INSTRUCTION AND RESEARCH	3,450	288	0	3,738	10,350	3	0	14,091
(C) OTHER SALARIES AND WAGES	42,660	1,974	9,080	53,714	8,281	164	0	62,159
TOTAL SALARIES AND WAGES	100,281	3,362	9,080	112,723	20,701	185	0	133,609
2. EMPLOYEE BENEFITS	15,098	219	849	16,166	1,782	23	0	17,971
TOTAL SALARIES AND BENEFITS	115,379	3,581	9,929	128,889	22,483	208	0	151,580
3. LIBRARY ACQUISITIONS	3,945	0	0	3,945	0	3	0	3,948
4. EQUIPMENT & FURNITURE (A) PURCHASE	7,433	155	1,060	8,648	3,694	21	1,139	13,502
(B) RENTAL	1,353	11	124	1,488	2	19	0	1,509
(C) MAINTENANCE	973	10	193	1,176	90	2	0	1,268
5. OPERATIONAL SUPPLIES AND EXPENSES	4,793	1,007	1,582	7,382	7,411	200	0	14,993
6. COST OF GOODS SOLD	0	0	9,132	9,132	0	0	0	9,132
7. UTILITIES	4,398	0	1,609	6,007	0	0	0	6,007
8. MUNICIPAL TAXES	899	0	199	1,098	0	0	0	1,098
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,320	0	133	1,453	0	0	1,542	2,995
10. EXTERNALLY CONTRACTED SERVICES	316	0	10	326	0	0	0	326
11. SCHOLARSHIPS, BURSARIES, ETC.	2,552	0	0	2,552	0	2,439	0	4,991
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	794	794	0	0	0	794
13. LAND AND SITE SERVICES	0	0	0	0	0	0	130	130
14. BUILDINGS	0	0	0	0	0	0	689	689
15. MISCELLANEOUS	4,027	1,551	355	5,933	2,769	731	0	9,433
16. INTERNAL COST ALLOCATIONS	-1,695	360	469	-866	859	7	0	0
TOTAL	145,693	6,675	25,589	177,957	37,308	3,630	3,500	222,395

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	48,147	6,024	54,171	0	0	0	0	0	0	54,171
(B) OTHER INSTRUCTION AND RESEARCH	3,309	141	3,450	0	0	0	0	0	0	3,450
(C) OTHER SALARIES AND WAGES	12,704	6,376	19,080	5,764	3,250	1,630	5,533	6,761	642	42,660
TOTAL SALARIES AND WAGES	64,160	12,541	76,701	5,764	3,250	1,630	5,533	6,761	642	100,281
2. EMPLOYEE BENEFITS	9,265	2,269	11,534	850	559	196	846	1,016	97	15,098
TOTAL SALARIES AND BENEFITS	73,425	14,810	88,235	6,614	3,809	1,826	6,379	7,777	739	115,379
3. LIBRARY ACQUISITIONS	0	0	0	3,945	0	0	0	0	0	3,945
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,615	602	4,217	204	2,313	302	170	192	35	7,433
(B) RENTAL	758	39	797	15	198	23	212	5	103	1,353
(C) MAINTENANCE	392	0	392	0	334	9	17	210	11	973
5. OPERATIONAL SUPPLIES AND EXPENSES	2,028	452	2,480	40	191	277	469	931	405	4,793
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,398	0	4,398
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	899	0	899
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,320	0	1,320
10. EXTERNALLY CONTRACTED SERVICES	275	0	275	0	0	0	0	41	0	316
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,552	0	0	0	2,552
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,380	238	2,618	20	84	103	154	237	811	4,027
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-531	41	-1,205	0	0	-1,695
TOTAL	82,873	16,141	99,014	10,838	6,398	5,133	6,196	16,010	2,104	145,693

CENTRAL COMPUTING COSTS:		
	ACADEMIC	2,726
	NON-ACADEMIC	3,672
	TOTAL	6,398

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,087	0	-444	47	19	709	1,349	0	0	1,349
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,051	0	0	11	0	1,062	780	0	0	780
3. OTHER	0	0	0	0	-227	-227	163	0	0	163
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	36	0	-444	36	-208	-580	732	0	0	732
5. BALANCE - BEGINNING OF YEAR	1,185	0	3,474	316	208	5,183	3,268	0	0	3,268
6. BALANCE - END OF YEAR	1,221	0	3,030	352	0	4,603	4,000	0	0	4,000

WILFRID LAURIER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	31,907	0	0	5,284	0	37,191	614	1,421	116	39,342	77
2. TOTAL EXPENSE (FROM TABLE 3)	30,750	0	0	5,321	0	36,071	509	658	116	37,354	0
3. NET REVENUE (EXPENSE)	1,157	0	0	-37	0	1,120	105	763	0	1,988	77
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-405	405	0	37	-37	0	0	0	0	0	0
5. OTHER TRANSFERS	-765	0	0	0	0	-765	0	265	500	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-13	405	0	0	-37	355	105	1,028	500	1,988	77
7. BALANCE - BEGINNING OF YEAR	238	7,656	0	0	104	7,998	121	237	311	8,667	409
8. BALANCE - END OF YEAR	225	8,061	0	0	67	8,353	226	1,265	811	10,655	486

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	23,105	0	0	23,105	0	0	0	23,105	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	227	0	0	227	0	0	0	227	0
(IV) OTHER	21	0	0	21	10	57	0	88	0
TOTAL ONTARIO GRANTS	23,353	0	0	23,353	10	57	0	23,420	0
(B) FEDERAL	0	0	0	0	464	56	0	520	0
(C) MUNICIPAL	0	0	0	0	14	0	0	14	0
(D) OTHER	0	0	0	0	11	0	0	11	0
2. FEES (A) TUITION CREDIT	7,167	0	0	7,167	0	0	0	7,167	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	354	0	1,998	2,352	0	0	0	2,352	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	115	923	0	1,038	1
5. SALES OF SERVICE AND PRODUCTS	0	0	3,200	3,200	0	0	0	3,200	0
6. INVESTMENT INCOME	1,087	0	0	1,087	0	265	0	1,352	22
7. MISCELLANEOUS	39	0	36	75	0	247	0	322	0
8. INTERFUND TRANSFERS	-93	0	50	-43	0	-127	116	-54	54
TOTAL	31,907	0	5,284	37,191	614	1,421	116	39,342	77

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	10,514	0	0	10,514	0	0	0	10,514
(B) OTHER INSTRUCTION AND RESEARCH	1,821	0	0	1,821	66	0	0	1,887
(C) OTHER SALARIES AND WAGES	7,945	0	1,556	9,501	137	352	0	9,990
TOTAL SALARIES AND WAGES	20,280	0	1,556	21,836	203	352	0	22,391
2. EMPLOYEE BENEFITS	2,811	0	170	2,981	7	25	0	3,013
TOTAL SALARIES AND BENEFITS	23,091	0	1,726	24,817	210	377	0	25,404
3. LIBRARY ACQUISITIONS	874	0	0	874	0	0	0	874
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,014	0	95	1,109	97	13	0	1,219
(B) RENTAL	250	0	0	250	0	0	0	250
(C) MAINTENANCE	93	0	4	97	0	0	0	97
5. OPERATIONAL SUPPLIES AND EXPENSES	2,511	0	543	3,054	117	129	0	3,300
6. COST OF GOODS SOLD	0	0	2,350	2,350	0	0	0	2,350
7. UTILITIES	641	0	167	808	0	0	0	808
8. MUNICIPAL TAXES	227	0	0	227	0	0	0	227
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	648	0	45	693	0	0	0	693
10. EXTERNALLY CONTRACTED SERVICES	140	0	21	161	0	0	0	161
11. SCHOLARSHIPS, BURSARIES, ETC.	308	0	0	308	0	102	0	410
12. PRINCIPAL AND INTEREST REPAYMENTS	22	0	275	297	0	0	0	297
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	116	116
15. MISCELLANEOUS	999	0	27	1,026	85	37	0	1,148
16. INTERNAL COST ALLOCATIONS	-68	0	68	0	0	0	0	0
TOTAL	30,750	0	5,321	36,071	509	658	116	37,354

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	10,514	0	10,514	0	0	0	0	0	0	10,514
(B) OTHER INSTRUCTION AND RESEARCH	1,821	0	1,821	0	0	0	0	0	0	1,821
(C) OTHER SALARIES AND WAGES	2,395	0	2,395	1,114	328	895	1,413	1,418	382	7,945
TOTAL SALARIES AND WAGES	14,730	0	14,730	1,114	328	895	1,413	1,418	382	20,280
2. EMPLOYEE BENEFITS	1,917	0	1,917	169	48	105	237	279	56	2,811
TOTAL SALARIES AND BENEFITS	16,647	0	16,647	1,283	376	1,000	1,650	1,697	438	23,091
3. LIBRARY ACQUISITIONS	0	0	0	874	0	0	0	0	0	874
4. EQUIPMENT & FURNITURE (A) PURCHASE	470	0	470	176	258	4	58	16	32	1,014
(B) RENTAL	17	0	17	3	152	0	8	0	70	250
(C) MAINTENANCE	36	0	36	0	22	0	21	4	10	93
5. OPERATIONAL SUPPLIES AND EXPENSES	1,143	0	1,143	148	65	274	297	352	232	2,511
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	641	0	641
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	227	0	227
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	648	0	648
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	59	81	0	140
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	308	0	0	0	308
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	22	0	0	22
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	564	0	564	4	7	36	201	31	156	999
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-42	-26	0	0	-68
TOTAL	18,877	0	18,877	2,488	880	1,580	2,290	3,697	938	30,750

CENTRAL COMPUTING COSTS:		
	ACADEMIC	704
	NON-ACADEMIC	176
	TOTAL	880

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	405	405	0	0	-37	-37
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	405	405	0	0	-37	-37
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	7,656	7,656	0	0	104	104
6. BALANCE - END OF YEAR	0	0	0	0	8,061	8,061	0	0	67	67

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*Other Operating funds are for Program Development, $8,061 thousand.

**Other Ancillary funds are for capital replacements and contingencies, $26 thousand; WLU Press, $23 thousand; food service equipment, $15 thousand; and residence improvements, $3 thousand.

WINDSOR

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	66,979	0	0	7,828	0	74,807	5,466	256	2,608	83,137	139
2. TOTAL EXPENSE (FROM TABLE 3)	65,573	0	0	8,049	0	73,622	5,696	92	2,126	81,536	0
3. NET REVENUE (EXPENSE)	1,406	0	0	-221	0	1,185	-230	164	482	1,601	139
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-541	541	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-821	0	0	221	0	-600	0	-89	0	-689	689
6. INCREASE (DECREASE) FOR THE YEAR	44	541	0	0	0	585	-230	75	482	912	828
7. BALANCE - BEGINNING OF YEAR	362	8,072	0	0	0	8,434	3,574	109	-1,007	11,110	1,986
8. BALANCE - END OF YEAR	406	8,613	0	0	0	9,019	3,344	184	-525	12,022	2,814

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	47,805	0	0	47,805	0	0	0	47,805	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	420	0	0	420	6	0	1,550	1,976	0
(IV) OTHER	0	0	0	0	561	0	541	1,102	0
TOTAL ONTARIO GRANTS	48,225	0	0	48,225	567	0	2,091	50,883	0
(B) FEDERAL	0	0	0	0	4,181	0	0	4,181	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	39	0	0	39	0
2. FEES (A) TUITION CREDIT	16,560	0	0	16,560	0	0	0	16,560	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	464	0	2,082	2,546	0	0	0	2,546	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	86	0	0	86	553	75	517	1,231	86
5. SALES OF SERVICE AND PRODUCTS	0	0	5,746	5,746	0	0	0	5,746	0
6. INVESTMENT INCOME	1,698	0	0	1,698	0	181	0	1,879	53
7. MISCELLANEOUS	72	0	0	72	0	0	0	72	0
8. INTERFUND TRANSFERS	-126	0	0	-126	126	0	0	0	0
TOTAL	66,979	0	7,828	74,807	5,466	256	2,608	83,137	139

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	25,362	0	0	25,362	0	0	0	25,362
(B) OTHER INSTRUCTION AND RESEARCH	2,633	0	0	2,633	2,473	0	0	5,106
(C) OTHER SALARIES AND WAGES	16,616	0	2,203	18,819	0	0	0	18,819
TOTAL SALARIES AND WAGES	44,611	0	2,203	46,814	2,473	0	0	49,287
2. EMPLOYEE BENEFITS	5,950	0	340	6,290	144	0	0	6,434
TOTAL SALARIES AND BENEFITS	50,561	0	2,543	53,104	2,617	0	0	55,721
3. LIBRARY ACQUISITIONS	1,717	0	0	1,717	0	0	0	1,717
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,293	0	136	2,429	1,254	0	0	3,683
(B) RENTAL	1,238	0	16	1,254	0	0	0	1,254
(C) MAINTENANCE	529	0	111	640	0	0	0	640
5. OPERATIONAL SUPPLIES AND EXPENSES	2,182	0	613	2,795	1,825	30	0	4,650
6. COST OF GOODS SOLD	0	0	3,066	3,066	0	0	0	3,066
7. UTILITIES	2,121	0	571	2,692	0	0	0	2,692
8. MUNICIPAL TAXES	424	0	71	495	0	0	0	495
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,184	0	165	1,349	0	0	351	1,700
10. EXTERNALLY CONTRACTED SERVICES	280	0	49	329	0	0	0	329
11. SCHOLARSHIPS, BURSARIES, ETC.	835	0	0	835	0	62	0	897
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	404	404	0	0	0	404
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	183	183	0	0	1,739	1,922
15. MISCELLANEOUS	2,366	0	0	2,366	0	0	0	2,366
16. INTERNAL COST ALLOCATIONS	-157	0	121	-36	0	0	36	0
TOTAL	65,573	0	8,049	73,622	5,696	92	2,126	81,536

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	25,362	0	25,362	0	0	0	0	0	0	25,362
(B) OTHER INSTRUCTION AND RESEARCH	2,633	0	2,633	0	0	0	0	0	0	2,633
(C) OTHER SALARIES AND WAGES	4,538	0	4,538	2,210	1,297	1,097	2,558	4,455	461	16,616
TOTAL SALARIES AND WAGES	32,533	0	32,533	2,210	1,297	1,097	2,558	4,455	461	44,611
2. EMPLOYEE BENEFITS	3,965	0	3,965	326	198	149	415	846	51	5,950
TOTAL SALARIES AND BENEFITS	36,498	0	36,498	2,536	1,495	1,246	2,973	5,301	512	50,561
3. LIBRARY ACQUISITIONS	0	0	0	1,717	0	0	0	0	0	[illegible]717
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,771	0	1,771	15	113	10	87	231	66	2,293
(B) RENTAL	98	0	98	13	1,002	11	103	8	3	1,238
(C) MAINTENANCE	180	0	180	22	267	6	46	8	0	529
5. OPERATIONAL SUPPLIES AND EXPENSES	1,184	0	1,184	84	104	120	216	428	46	2,182
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,121	0	2,121
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	424	0	424
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,184	0	1,184
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	280	0	280
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	835	0	0	0	835
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,202	0	1,202	15	45	178	107	149	670	2,366
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-157	0	0	-157
TOTAL	40,933	0	40,933	4,402	3,026	2,406	3,375	10,134	1,297	65,573

CENTRAL COMPUTING COSTS:		
	ACADEMIC	2,373
	NON-ACADEMIC	653
	TOTAL	3,026

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER[*] (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,256	-745	0	30	2,450	2,991	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	700	0	0	0	1,750	2,450	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	556	-745	0	30	700	541	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	700	2,198	0	123	5,051	8,072	0	0	0	0
6. BALANCE - END OF YEAR	1,256	1,453	0	153	5,751	8,613	0	0	0	0

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[*] Other Operating funds are for capital equipment, $2,450 thousand; stabilization fund, $1,801 thousand; and financial planning, $1,500 thousand.

YORK

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	142,365	0	1,756	17,840	0	161,961	10,190	1,532	2,416	176,099	1,531
2. TOTAL EXPENSE (FROM TABLE 3)	140,380	0	1,626	17,165	0	159,171	9,959	662	4,468	174,260	0
3. NET REVENUE (EXPENSE)	1,985	0	130	675	0	2,790	231	870	-2,052	1,839	1,531
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-625	625	0	-285	285	0	0	0	0	0	0
5. OTHER TRANSFERS	0	-100	0	0	100	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	1,360	525	130	390	385	2,790	231	870	-2,052	1,839	1,531
7. BALANCE - BEGINNING OF YEAR	-2,432	450	239	784	0	-959	7,148	5,805	-2,232	9,762	2,291
8. BALANCE - END OF YEAR	-1,072	975	369	1,174	385	1,831	7,379	6,675	-4,284	11,601	3,822

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	96,660	0	0	96,660	0	0	0	96,660	0
(II) EXTRA FORMULA	832	0	0	832	0	0	0	832	0
(III) MCU GRANTS	996	37	0	1,033	1	400	1,870	3,304	0
(IV) OTHER	0	0	0	0	362	0	8	370	0
TOTAL ONTARIO GRANTS	98,488	37	0	98,525	363	400	1,878	101,166	0
(B) FEDERAL	313	0	0	313	8,686	0	0	8,999	0
(C) MUNICIPAL	111	0	0	111	20	0	0	131	0
(D) OTHER	267	0	0	267	285	0	0	552	0
2. FEES (A) TUITION CREDIT	37,483	0	0	37,483	0	0	0	37,483	0
(B) TUITION NON-CREDIT	0	1,535	0	1,535	0	0	0	1,535	0
(C) MISCELLANEOUS	1,956	160	6,732	8,848	0	0	0	8,848	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	128	15	0	143	836	2,235	0	3,214	10
5. SALES OF SERVICE AND PRODUCTS	0	0	10,867	10,867	0	0	0	10,867	0
6. INVESTMENT INCOME	1,727	0	0	1,727	0	706	0	2,433	326
7. MISCELLANEOUS	1,518	9	241	1,768	0	0	298	2,066	0
8. INTERFUND TRANSFERS	374	0	0	374	0	-1,809	240	-1,195	1,195
TOTAL	142,365	1,756	17,840	161,961	10,190	1,532	2,416	176,099	1,531

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	56,265	0	0	56,265	1,112	0	0	57,377
(B) OTHER INSTRUCTION AND RESEARCH	4,166	312	0	4,478	1,397	0	0	5,875
(C) OTHER SALARIES AND WAGES	41,043	587	3,133	44,763	2,729	85	0	47,577
TOTAL SALARIES AND WAGES	101,474	899	3,133	105,506	5,238	85	0	110,829
2. EMPLOYEE BENEFITS	11,301	75	361	11,737	289	6	0	12,032
TOTAL SALARIES AND BENEFITS	112,775	974	3,494	117,243	5,527	91	0	122,861
3. LIBRARY ACQUISITIONS	2,877	0	0	2,877	0	64	0	2,941
4. EQUIPMENT & FURNITURE (A) PURCHASE	4,236	2	208	4,446	1,368	128	0	5,942
(B) RENTAL	449	20	26	495	36	0	0	531
(C) MAINTENANCE	1,665	6	132	1,803	112	2	0	1,917
5. OPERATIONAL SUPPLIES AND EXPENSES	4,525	267	2,207	6,999	1,514	131	0	8,644
6. COST OF GOODS SOLD	0	0	6,240	6,240	0	0	0	6,240
7. UTILITIES	4,938	9	2,330	7,277	27	0	0	7,304
8. MUNICIPAL TAXES	815	0	0	815	0	0	0	815
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,684	0	96	1,780	0	0	822	2,602
10. EXTERNALLY CONTRACTED SERVICES	931	0	559	1,490	0	0	0	1,490
11. SCHOLARSHIPS, BURSARIES, ETC.	971	0	0	971	0	246	0	1,217
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,751	1,751	0	0	0	1,751
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	500	0	0	500	0	0	3,646	4,146
15. MISCELLANEOUS	4,014	348	122	4,484	1,375	0	0	5,859
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	140,380	1,626	17,165	159,171	9,959	662	4,468	174,260

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	56,265	0	56,265	0	0	0	0	0	0	56,265
(B) OTHER INSTRUCTION AND RESEARCH	4,166	0	4,166	0	0	0	0	0	0	4,166
(C) OTHER SALARIES AND WAGES	15,877	0	15,877	4,738	2,686	1,928	5,100	8,558	2,156	41,043
TOTAL SALARIES AND WAGES	76,308	0	76,308	4,738	2,686	1,928	5,100	8,558	2,156	101,474
2. EMPLOYEE BENEFITS	8,351	0	8,351	592	317	206	594	981	260	11,301
TOTAL SALARIES AND BENEFITS	84,659	0	84,659	5,330	3,003	2,134	5,694	9,539	2,416	112,775
3. LIBRARY ACQUISITIONS	0	0	0	2,877	0	0	0	0	0	2,877
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,943	0	1,943	240	1,264	39	384	277	89	4,236
(B) RENTAL	117	0	117	166	104	0	34	28	0	449
(C) MAINTENANCE	314	0	314	225	877	34	19	161	35	1,665
5. OPERATIONAL SUPPLIES AND EXPENSES	1,909	0	1,909	169	309	187	879	745	327	4,525
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,938	0	4,938
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	815	0	815
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,684	0	1,684
10. EXTERNALLY CONTRACTED SERVICES	7	0	7	24	0	0	125	712	63	931
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	971	0	0	0	971
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	500	0	500
15. MISCELLANEOUS	1,839	0	1,839	40	398	131	439	198	969	4,014
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	90,788	0	90,788	9,071	5,955	3,496	7,574	19,597	3,899	140,380

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,060
	NON-ACADEMIC	2,895
	TOTAL	5,955

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	975	0	0	975	285	0	0	285
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	350	0	0	350	0	0	0	0
3. OTHER	0	0	-100	0	0	-100	100	0	0	100
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	525	0	0	525	385	0	0	385
5. BALANCE - BEGINNING OF YEAR	0	0	450	0	0	450	0	0	0	0
6. BALANCE - END OF YEAR	0	0	975	0	0	975	385	0	0	385

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	975	0	0	975	285	0	0	285
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	350	0	0	350	0	0	0	0
3. OTHER	0	0	-100	0	0	-100	100	0	0	100
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	525	0	0	525	385	0	0	385
5. BALANCE - BEGINNING OF YEAR	0	0	450	0	0	450	0	0	0	0
6. BALANCE - END OF YEAR	0	0	975	0	0	975	385	0	0	385

298

297